



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Craig Schilling
DOCKET NO.: 07-25089.001-R-1
PARCEL NO.: 04-16-405-025-0000

The parties of record before the Property Tax Appeal Board are Craig Schilling, the appellant(s); and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$11,240
IMPR.: \$45,900
TOTAL: \$57,140

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 28,100 square foot parcel of land improved with a two-story, frame, single-family dwelling containing two and one-half baths, air conditioning, a fireplace, and a partial, unfinished basement. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

The appellant's first contention is that the subject's size is inaccurately reflected by the county. The appellant asserted that a garage was torn down and an addition added to the subject to arrive at a total square footage of 3,060. The appellant also included a diagram of the outside dimensions of the subject and a Plat of Survey for the subject.

In support of the equity argument, the appellant submitted descriptions and assessment information on a total of four properties suggested as comparable and located within .3 miles of the subject. The properties are described as two-story, masonry, frame or frame and masonry, single-family dwellings with two and one-half or three baths, a partial or full basement with one

finished, air conditioning for three properties, and, for three properties, a fireplace. The properties range: in age from 16 to 58 years; in size from 2,640 to 3,218 square feet of living area; and in improvement assessments from \$10.62 to \$16.66 per square foot of living area. The properties lots range in size from \$12,288 to 62,726 square feet and in land assessment from \$1.00 to \$1.12. The subject's land assessment is \$1.12 per square foot and the improvement assessment, at 3,060 square feet of living area, is \$18.01 per square foot. Colored photographs of the subject, the suggested comparables, and the subject's immediate environs were also submitted.

The appellant asserted that the subject is the last residential home located on a five lane road and is isolated from the residential neighborhood. The appellant argued that the location of the subject across from light industrial and commercial property would necessitate a 10-15% reduction in the value. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

As to the land, the appellant presented assessment information on four properties suggested as comparables and located on the subject's block or within three blocks of the subject. These lots range in size from 28,100 to 33,062 square feet and in land assessment from \$.32 to \$.48 per square foot. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment of \$55,096 or \$17.75 per square foot of living area when using 3,104 square feet of living area was disclosed. The board of review did not submit any information supporting the size of the improvement.

In support of the subject's assessment, the board of review presented descriptions and assessment information on a total of four properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, frame, single-family dwellings with two and one-half or three and one-half baths, air conditioning, a fireplace, and a full basement with one finished. One property is described as deluxe in condition. The properties range: in age from 15 to 40 years; in size from 3,200 to 3,510 square feet of living area; and in improvement assessment from \$18.06 to \$18.72 per square foot of living area. These properties range in lot size from 12,000 to 13,913 and land assessments of \$1.12 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a letter describing the addition to the subject and asserting a size of 3,060 square feet and a weighted age of 41 years. The appellant also argues that comparables submitted by the board of review are not similar in location to the subject as they are farther away or located on a tree lined residential street.

The appellant asserts that neighborhood 21 is divided into four distinct neighborhoods: 21 Central, 21 North, 21 South, and 21 West. He argues the subject is located in 21 Central, but three of the board of review's comparables are not located in that designated area, but four to five miles away.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the PTAB finds the appellant has not met this burden.

As to the subject's size, the PTAB finds that the appellant has submitted sufficient evidence to establish the subject's size at 3,060 square feet of living area. The board of review failed to provide any information to support its assertion of size. In addition, the PTAB found in a previous decision, 04-24010.001-R-1, that the subject contained 3,060 square feet of living area and a weighted age of 37 years.

The parties submitted a total of eight properties suggested as comparable to the subject. The PTAB finds the appellant's comparables most similar to the subject in size, age, construction, location, and amenities. Due to their similarities to the subject, these comparables received the most weight in the PTAB's analysis. The properties are masonry, frame or frame and masonry, two-story, single-family dwellings located within .3 miles of the subject. The properties range: in age from 16 to 58 years; in size from 2,640 to 3,218 square feet of living area; and in improvement assessment from \$10.62 to \$16.66 per square foot of living area. In comparison, the subject's improvement assessment of \$18.01 per square foot of living area is above the range of these comparables. The remaining comparables were given less weight due to disparities in size, amenities, and/or location. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported and a reduction in the subject's assessment is warranted.

As to the land, the PTAB finds the comparables submitted by the appellant for the land analysis are similar to the subject. These properties are residential lots that face similar external obsolesces as the subject. These lots range in size from 28,100 to 33,062 square feet and in land assessment from \$.32 to \$.48 per square foot. In comparison, the subject's land assessment of \$1.12 per square foot is above this range. After considering

adjustments and the differences when compared to the subject, the Board finds the subject's per square foot land assessment is not supported and a reduction in the subject's assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. Lerski

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 18, 2011

Allen Castrovillari

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.