FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Erica Schnadt
DOCKET NO.: 07-29867.001-R-1
PARCEL NO.: 17-06-417-041-1001

The parties of record before the Property Tax Appeal Board are Erica Schnadt, the appellant, 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:	$3,465
IMPR.:	$38,670
TOTAL:	$42,135

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a class 2-99 residential condominium with 2000 square feet of living area. The condominium was constructed in 2006 with features that include central air conditioning, a fireplace and a detached one-car garage. The subject has a 2,810 square foot site and is located in Chicago, West Chicago Township, Cook County.

The appellant contends the assessment of the subject property is inequitable. In support of this argument the appellant submitted descriptions and assessment information on three comparables. The data provided by the appellant indicated the comparables had land assessments ranging from $.64 to $1.75 per square foot of land area and improvement assessments ranging from $17.60 to $20.89 per square foot of building area. The appellant submitted a copy of the decision issued by the board of review establishing a total assessment of $51,725. The appellant indicated the subject has a land assessment of $1.92 per square foot of land area and an improvement assessment of $23.17 per square foot of building area. Based on this evidence the appellant requested the subject's assessment be reduced.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends assessment inequity 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is warranted.

The appellant in this appeal submitted assessment information on 3 assessment comparables to demonstrate the subject was inequitably assessed. These comparables had improvement assessments that ranged from $17.60 to $20.89 per square foot of living area. The subject has an improvement assessment of $23.17 per square foot of living area, which is above the range established by the comparables. These same comparables had land assessments that ranged from $.64 to $1.75 per square foot of land area. The subject has a land assessment of $1.92 per square foot of land area, which is above the range established by the comparables. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)). Based on this record the Property Tax Appeal Board finds the appellant demonstrated assessment inequity by clear and convincing evidence 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.

Chairman

Member

Member

Member

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: April 22, 2011

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.