



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

APPELLANT: Ron Schutz
DOCKET NO.: 08-23350.001-R-1
PARCEL NO.: 05-18-205-046-0000

The parties of record before the Property Tax Appeal Board are Ron Schutz, the appellant, by attorney James E. Doherty of Thomas M. Tully & Associates in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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: \$19,744
IMPR: \$110,380
TOTAL: \$130,124**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of stucco construction containing 3,006 square feet of living area. The dwelling was 4 years old. Features of the home include a full finished basement, central air conditioning, two fireplaces and a two-car detached garage. The property has an 8,227 square foot site and is located in Glencoe, New Trier Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on nine comparable properties described as two-story dwellings that ranged in size from 2,742 to 3,786 square feet of living area. The dwellings ranged in age from 3 to 61 years old. Features of the comparables include either a full or partial basement and central air conditioning. Four of the comparables had finished recreation rooms. Five comparables had two-car garages; two had three-car garages and one comparable had a 2.5-car garage. Four comparables had one fireplace; three had two fireplaces and one comparable had three fireplaces. The comparables have improvement assessments ranging from \$54,155 to \$110,929 or from \$16.38 to \$33.21 per square foot of living area. The subject's improvement assessment is \$110,380 or \$36.72 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's

improvement assessment to \$96,172 or \$32.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties improved with two-story dwellings of stucco or frame and masonry construction that range in size from 2,897 to 5,822 square feet of living area. The dwellings ranged in age from 2 to 46 years old. Three of the four comparables have the same neighborhood code as the subject property. Three comparables have full basements with two comparables having finished recreation room space in the basement. Three comparables have two-car garages and the fourth comparable has a three-car garage. All the comparables have central air conditioning. The comparables have 1 to 3 fireplaces. The four properties have improvement assessments ranging from \$115,008 to \$279,260 or from \$36.85 to \$47.97 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 a reduction in the subject's assessment is not warranted.

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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties to the appeal submitted a total of thirteen comparables for the Board's consideration. The Board gave diminished weight to appellant's comparables numbers 1, 2, 3, 5 and 8 and board of review's comparable number 4. Appellant's comparables 1 and 5 are significantly older than the subject; and appellant's comparables 2 and 3 are significantly larger than the subject property. Appellant's comparable number 8 is a partial assessment being prorated with other parcel numbers. Board of review's comparable number 4 is significantly older and larger than the subject property. The comparable also is located in a different neighborhood code than the subject and is built on a concrete slab foundation. The Property Tax Appeal Board finds the appellant's comparables number 4, 6, 7 and 9 and board of review comparables 1, 2, and 3 are the most similar to the subject in size, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These seven comparables range in size between 2,742 and 3,333 square feet of living area and range in age from

2 to 14 years old. The comparables had improvement assessments that ranged from \$27.89 to \$44.34 per square foot of living area. The subject's improvement assessment of \$36.72 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Property Tax Appeal Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable. Therefore the Board finds that a reduction in the subject's assessment is not justified.

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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

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: June 21, 2013

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.