



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

APPELLANT: Stephan Schulte  
DOCKET NO.: 08-25797.001-R-1  
PARCEL NO.: 04-36-300-002-0000

The parties of record before the Property Tax Appeal Board are Stephan Schulte, the appellant, by attorney Mitchell L. Klein of Schiller Klein PC 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: \$16,037  
IMPR.: \$62,916  
TOTAL: \$78,953**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame construction containing 2,247 square feet of living area. The dwelling is 68 years old. Features of the home include a partial finished basement, central air conditioning and a two-car garage. The property has a 13,365 square foot site and is located in Glenview, Northfield Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on three comparable properties described as two-story dwellings of frame or frame and masonry construction that ranged in size from 2,337 to 2,674 square feet of living area. The dwellings ranged in age from 67 to 99 years old. Each comparable has the same neighborhood code as the subject property. Two of the comparables have partial basements and the third has a full basement. Two have a finished recreation room in the basement. All three comparables have central air conditioning. Two comparables have two fireplaces and a two-car garage. The third comparable has one fireplace and a three-car garage. The comparables have improvement assessments ranging from \$52,510 to \$67,945 or from \$20.43 to \$26.97 per square foot of living area. The subject's improvement assessment is \$62,916 or \$28.00 per square foot of living area. Based on

this evidence, the appellant requested a reduction in the subject's improvement assessment to \$54,543.

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 three comparable properties improved with two-story dwellings of frame construction that range in size from 2,503 to 2,696 square feet of living area. The comparables are 67 or 70 years old. Each has the same neighborhood code as the subject property. Features of the comparables include central air conditioning and a two-car garage. One comparable has a full finished basement; one comparable has a partial basement; and one comparable was constructed over a crawl space foundation. The comparables have one or two fireplaces. These properties have improvement assessments ranging from \$75,743 to \$77,131 or from \$28.61 to \$30.58 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 Board finds the appellant's comparable 3 and board of review comparable 3 are the most similar to the subject in design, size, exterior construction, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$26.97 and \$29.63 per square foot of living area. The subject's improvement assessment of \$28.00 per square foot of living area is supported by the best comparables in this record. The Board gave less weight to appellant's comparable #1 due to the significant age difference when compared to the subject property. The Board also gave less weight to appellant's comparable #2 and board of review comparable #1 due to size. Board of review comparable #2 also has a crawl space foundation which is dissimilar to the subject property. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and 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.



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Chairman



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Member



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Member



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Member



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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: July 19, 2013



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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.