



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

APPELLANT: Russell Froelich  
DOCKET NO.: 08-27519.001-R-1  
PARCEL NO.: 07-28-411-040-0000

The parties of record before the Property Tax Appeal Board are Russell Froelich, the appellant; 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:** \$ 8,046  
**IMPR.:** \$ 44,730  
**TOTAL:** \$ 52,776

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story, single-family dwelling of masonry construction. The dwelling is 18 years old. Features of the home include a full finished basement, central air conditioning, a fireplace and a two-car garage. The dwelling is situated on an 8,746 square foot lot located in Schaumburg Township, Cook County.

The appellant's petition suggests the subject dwelling contains 2,245 square feet of living area, while the board of review's documents indicate the subject contains 3,096 square feet. In support of this claim, the appellant submitted an area map, an architectural improvement sketch and a proposed plan or blueprint for the subject dwelling. Also, the appellant submitted a one-page rebuttal letter disclosing that the living area contains total living area of 2,243 square feet for the subject.

The appellant, Russell Froelich, appeared before the property Tax Appeal Board arguing unequal treatment in the assessment process as the basis of the appeal.

In the support of this claim, the appellant submitted descriptions and assessment information on four suggested properties. The properties are located within one blocks of the subject. They consist of one-story, single-family, masonry

dwellings that range in age from 27 to 31 years old. The dwellings range in size from 1,836 to 2,108 square feet of living area. Features include a fireplace, central air conditioning and two-car garage. These properties have a partial unfinished basement or a full unfinished basement. The properties have improvement assessments ranging from \$29,376 to \$36,072 or from \$16.00 to \$18.61 per square foot of living area. The subject's improvement assessment is \$44,730 or \$14.45 per square foot of living area.

At the hearing the appellant testified that the subject property consists of a one-story, 18 years old, single-family dwelling of masonry construction. Features of the home include a full finished basement, central air conditioning, a fireplace and a two-car garage. The property contains 2,245 square feet of living area as indicated by the architectural improvement sketch and blueprint for the subject dwelling. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$32,435 or \$15.30 per square foot of living area based on 2,120 square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$52,776 was disclosed. The subject's improvement assessment is \$44,730 or \$14.45 per square foot of living area. In support of the subject's assessment, the board of review presented descriptions and assessment information on four comparable properties. They consist of one-story, masonry, single family dwellings that range in age from 23 to 31 years old. The dwellings range in size from 1,921 to 2,131 square feet of living area. The comparables are located in the same neighborhood code and three properties are within a quarter-mile distance of the subject property. Features include a partial finished or a full unfinished basement, a fireplace, a two-car garage and central air conditioning. These properties have improvement assessments ranging from \$32,647 to \$36,072 or \$15.32 to \$18.82 per square foot of living area.

At the hearing, the board's representative stated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After reviewing the testimony 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 no reduction in the subject's assessment is 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 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 Board finds the appellant has not met this burden.

The first issue before the Board is the correct square footage attributable to the subject improvement. The Board finds that the appellant failed to substantiate the claim that the subject's square footage is different than the public record presented by the board of review. The Board gives little weight to the appellant's architectural improvement sketch and a proposed plan or blueprint in that they are a plan or proposal and not a survey of a finished building. In addition, the architectural improvement sketch and proposed plan or blueprint is not signed documents. Consequently, the Board finds the subject contains 3,096 square feet of living area. The subject's improvement assessment is \$44,730 or \$14.45 per square foot of living area, based on 3,096 square feet.

Both parties submitted a total of eight comparables for the Board's consideration. The Board gave less weight to appellant's comparable #1 and #3 due to the smaller improvement size when compared to the subject property. The Board finds that comparables #2 and #3 submitted by the appellant and comparables #1 and #4 submitted by the board of review are most similar to the subject in location, size, age, style, exterior construction and features. These comparables had improvement assessments that ranged from \$32,647 to \$36,072 or from \$15.32 to \$17.66 per square foot of living area. The subject's improvement assessment of \$14.45 per square foot of living area is below the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and no reduction in the subject's assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill2d. 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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 Morris*

Member

*Shawn R. Lerbis*

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: October 21, 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.