



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

APPELLANT: Jeffrey Schulhoff  
DOCKET NO.: 09-20300.001-R-1  
PARCEL NO.: 11-19-114-024-0000

The parties of record before the Property Tax Appeal Board are Jeffrey Schulhoff, the appellant, by attorney Michael E. Crane, of Crane & Norcross 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:** \$8,250  
**IMPR.:** \$84,344  
**TOTAL:** \$92,594

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame construction containing 3,553 square feet of living area. The dwelling is 3 years old. Features of the home include a full basement, partially finished into a recreation room; central air conditioning, a fireplace and a two-car detached garage. The subject is located in Evanston Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as two-story masonry, or frame and masonry dwellings that range in age from 52 to 59 years old. The comparable dwellings range in size from 2,157 to 2,879 square feet of living area. Only one of the comparables has a full basement, one has a partial basement and the third comparable is constructed over a concrete slab foundation. None of the comparables have central air conditioning, but all have a single fireplace. One comparable has a single car garage while the remaining two have two car garages, one with extra storage space. The comparables have improvement assessments ranging from \$39,104

to \$61,259 or from \$18.13 to \$22.39 per square foot of living area. The subject's improvement assessment is \$84,344 or \$23.74 per square foot of living area.

In addition to the assessment comparables the appellant, through counsel, argued that the subject's assessment increase for 2009 was not reflective of the actual experiences in the declining Chicago residential market. The attorney explained further that surveys of data collection of sales prices in the Chicago area showed a decline in sales prices from March 2008 to March 2009 of 18.6%. Other statistics expressed in the letter consisted of the mention of a Standard & Poors Case Schiller Home Price National Index which reported that sales prices had declined an additional 6.5% for the first 3 months of 2009. The attorney also submitted a letter from a local designated and certified appraiser specializing in Cook County real estate. The appraiser opined that the residential sales market in Evanston Township had experienced a 20% decrease in value over the 24 months previous to the July 2009 letter date. Considering these factors, 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 final assessment was disclosed. The board of review presented descriptions and assessment information on three comparable properties consisting of two-story frame or masonry dwellings that range in age from 1 to 10 years old. The dwellings range in size from 3,425 to 3,730 square feet of living area. Features include central air conditioning, two car garage, and full basements. One of the comparables has recreation room finish in the basement. Two of the comparables have a single fireplace and the third has two fireplaces. The comparables have improvement assessments ranging from \$81,305 to \$89,398 or from \$23.74 to \$25.58 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 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 Property Tax Appeal Board finds the comparables submitted by the board of review were most similar to the subject in size, style, features and age. Due to their similarities to the subject, these comparables received the most weight in the

Board's analysis. The three comparables submitted by the board of review ranged in size from 3,425 to 3,730 square feet of living area and ranged in age from 1 year to 10 years. All three had full basements like the subject, had central air conditioning, and two-car garages. Two of the comparables had a single fireplace and the third had a second fireplace. The most similar comparable to the subject was comparable number 3. It also had a finished recreation room like the subject and in addition, had the same 3.5 bathrooms as the subject. This property was the closest to the subject of all six comparables submitted by both parties in both size and age. Its improvement assessment was \$25.58 per square foot. The three comparables most similar to the subject had improvement assessments that ranged from \$23.74 to \$25.58 per square foot of living area. The subject's improvement assessment of \$23.74 per square foot of living area is at the lower end of the range established by the comparables.

The Board gave less weight to all three assessment comparables submitted by the appellant. The Board finds that all of the comparables suggested by the appellant are inferior to the subject in several aspects of physical characteristics or features. Thus, they should have lower assessments than the subject. The subject is 3 years old. The appellant's comparables range in age from 52 to 59 years old. They range in size from 2,157 to 2,879 square feet of living area compared to the subject's 3,553 square feet. None of the comparables have central air conditioning, and only one of the three comparables has a full basement. None has a finished recreation room. Overall, the Property Tax Appeal Board finds the appellant's suggested comparables are not sufficiently similar to the subject to reflect a supportable indication of assessment uniformity for the subject property.

The Board also gave little to no weight to the appellant's request for an assessment reduction based upon the declining real estate market in Chicago. The appellant attempted to demonstrate the subject's assessment increase between the 2008 and 2009 assessment years was inappropriate due to a declining real estate market that the appellant indicated proved values were decreasing, not increasing. To support this argument the appellant cited a Standard & Poors Case Schiller Home Price National Index study which reported that residential sales prices in general had declined in the Chicago Metropolitan area between 2008 and 2009. The appellant also submitted a letter from an appraiser who offered his opinion that the residential market in Evanston Township had experienced a 20% decrease in value over the previous 24 months. The Property Tax Appeal Board finds the appellant's argument unpersuasive. The Board finds that the study of overall sales prices in an area is not dispositive in determining whether the individual property that is the subject matter of this appeal is equitably assessed or overvalued. The Board finds this type of analyses is not an accurate measurement or a persuasive indicator to demonstrate an assessment inequity

by clear and convincing evidence or overvaluation by a preponderance of the evidence.

Therefore, after considering the evidence the Board finds the appellant has failed to prove by clear and convincing evidence that the subject is not equity assessed and finds a reduction in the subject's assessment based upon assessment uniformity is not 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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: December 21, 2012

*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.