



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

APPELLANT: Jakob Schleiss
DOCKET NO.: 09-27271.001-R-1
PARCEL NO.: 06-22-217-011-0000

The parties of record before the Property Tax Appeal Board are Jakob Schleiss, 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: \$3,291
IMPR.: \$22,764
TOTAL: \$26,055

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single family dwelling of frame construction that contains 1,899 square feet of living area. The dwelling is approximately 18 years old with features that include a crawl space foundation, central air conditioning, a fireplace and a two-car attached garage. The property has a 5,985 square foot site and is located in Streamwood, Hanover Township, Cook County. The property is classified as a class 2-07 two-story residence, up to 62 years of age, up to 2,000 square feet, under the Cook County Real Property Assessment Classification Ordinance.

The appellant filed the appeal based on a contention of law, however, no brief or legal argument was attached to the petition. The record disclosed that the subject property is an owner occupied residence. The appellant also submitted a copy of a decision issued by the Property Tax Appeal Board disclosing the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year under Docket Number 08-28545.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$26,405 based on an agreement of the parties. Based on this evidence the appellant requested the subject's assessment for the 2009 tax year be reduced to \$26,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$26,055 was disclosed. The subject has a land assessment of \$3,291 or \$.55 per square foot of land area and an improvement assessment of \$22,764 or \$11.99 per square foot of living area.

On or about August 3, 2011, the board of review submitted its "Board of Review Notes on Appeal" wherein it included descriptions and assessment information on four comparables to demonstrate the subject was being assessed uniformly. The comparables were described as being located in the same block as the subject and had the same neighborhood code as the subject property. Each comparable was improved with a two-story single family dwelling of frame construction that had either 1,896 or 1,899 square feet of living area. The comparable dwellings were either 17 or 18 years old. Two comparables had a partial unfinished basement, one comparable had a crawl space foundation and one comparable had a slab foundation. Additionally, each comparable had central air conditioning, one fireplace and a two-car attached garage. These properties also had the same classification code as the subject. Their improvement assessments ranged from \$23,853 to \$24,962 or from \$12.58 to \$13.14 per square foot of living area. These same comparables had sites ranging in size from 6,363 to 9,298 square feet of land area with land assessments ranging from \$3,499 to \$5,113 or \$.55 per square foot of land area.

On or about August 16, 2011, the board of review filed a separate "Board of Review Notes on Appeal" wherein it indicated the appeal was a "Rollover" from Docket Number 08-28545.001-R-1 and further indicated its willingness to stipulate to a revised assessment of \$26,405, which represents an assessment increase of \$350.

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 does not demonstrate a change in the assessment is warranted.

The record in this appeal disclosed the subject property had a final total assessment for the 2009 tax year of \$26,055. Furthermore, the board of review provided comparables relatively similar to the subject in location, style, age and features. Each of these comparables had a land assessment of \$.55 per square foot of land area, equivalent to the subject's land assessment of \$.55 per square foot of land area. These same comparables had improvement assessments ranging from \$12.58 to \$13.14 per square foot of living area. The subject had an improvement assessment of \$11.99 per square foot of living area, which is below the range established by the comparables. Based on this record the Board finds a change in the subject's assessment is not justified.

The Property Tax Appeal Board recognizes that section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides that the prior year's decision lowering the assessment should be carried forward to the 2009 tax year, subject only to equalization, where the property is an owner occupied residence and the tax years are within the same general assessment period. However, the Board finds that in this case doing so would result in an inequitable assessment in contravention of the Board's authority to base each decision upon equity and the weight of the evidence. (35 ILCS 200/16-185).

The Property Tax Appeal Board also takes notice that the Cook County Board of Commissioners through the passage of Ordinance No. 08-O-51 (the "Ordinance") amended Chapter 74 Taxation, Article II, Division 2 Section 74-64, effective for the 2009 tax year. (See 86 Ill.Admin.Code §1910.90(i).) The Ordinance changed the statutory assessment classification level of assessments for class 2 property throughout Cook County from 16% to 10%. The Board finds that carrying forward the assessment from the 2008 tax year to the 2009 tax year without recognizing the fact that assessment levels were reduced in Cook County for the 2009 tax year is inequitable since the prior year's decision was founded on a substantially higher level of assessment. The Uniformity Clause of the Illinois Constitution provides that: "Except as otherwise provided in this Section, taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill.Const.1970, art. IX, §4(a). Taxation must be uniform in the basis of assessment as well as the rate of taxation. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 401 (1960). Taxation must be in proportion to the value of the property being taxed. It is unconstitutional for one kind of property within a taxing district to be taxed at a certain proportion of its market value while the same kind of property in the same taxing district is taxed at a substantially higher or lower proportion of its market value. Kankakee County Board of Review, 131 Ill.2d 1, 20 (1989); Apex Motor Fuel, 20 Ill. 2d at 401; Walsh v. Property Tax Appeal Board, 181 Ill.2d 228, 234 (1998). The Board finds that carrying forward the decision from the 2008 tax year to the 2009 tax year would violate this directive.

Based on the foregoing analysis, the Board finds no change in the subject's assessment is warranted for the 2009 assessment.

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

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: February 24, 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.