



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

APPELLANT: Greg Schissler
DOCKET NO.: 09-28320.001-R-1 through 09-28320.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Greg Schissler, the appellant, by attorney Christopher G. Walsh, Jr. in Chicago, and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-28320.001-R-1	18-07-220-022-0000	2,805	19,176	\$21,981
09-28320.002-R-1	18-07-220-027-0000	5,610	57,528	\$63,839

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two parcels that are improved with a two-story dwelling of frame and masonry construction. The dwelling is approximately 10 years old and contains 3,995 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a three-car garage. The subject property has a 14,025 square foot site and is located in Western Springs, Lyons Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on four suggested comparable properties described as two-story dwellings of masonry or frame and masonry construction. The comparable properties have the same assigned neighborhood code as the subject. One of the comparables is located in the same block as the subject, and two other comparables are located three and seven blocks from the subject. The comparable dwellings are from 10 to 58 years old and contain from 3,892 to 4,025 square feet of living area. Each comparable has a garage, central air conditioning, one or two fireplaces, and an unfinished basement, either full or

partial. The comparables have improvement assessments ranging from \$73,531 to \$78,960 or from \$18.47 to \$19.57 per square foot of living area. The subject's improvement assessment is \$88,569 or \$22.17 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$76,704 or \$19.20 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$96,984 was disclosed. The board of review presented descriptions and assessment information on three suggested comparable properties improved with two-story dwellings of frame and masonry construction. The comparable properties have the same assigned neighborhood code as the subject, and two of the comparables are located one-quarter mile from the subject. The dwellings are either three or seven years old and contain from 4,082 to 4,605 square feet of living area. One of the comparables is described as being of deluxe quality, while the subject and the other three comparables are described as being of average quality. Each comparable has a garage, central air conditioning, one or two fireplaces, and a full basement, two of which are finished. These properties have improvement assessments ranging from \$104,948 to \$118,211 or from \$24.73 to \$25.71 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 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 met this burden.

Both parties presented assessment data on a total of seven suggested comparables. The appellant's comparables #2 and #3 were considerably older than the subject and received reduced weight in the Board's analysis. The board of review comparables #1 and #3 were somewhat larger than the subject, and comparable

#2 was unlike the subject because it was described as being of deluxe quality. As a result, the board of review comparables also received reduced weight. The Board finds the appellant's comparables #1 and #4 were identical to the subject in age and were nearly identical in living area and features. In addition, the appellant's comparable #1 was located in the same block as the subject. Due to their similarities to the subject, these two comparables received the most weight in the Board's analysis. These comparables had improvement assessments \$73,531 and \$77,880 or \$18.47 and \$19.57 per square foot of living area, respectively. The subject's improvement assessment of \$88,569 or \$22.17 per square foot of living area falls above these assessments. Based on this record, the Board finds the appellant has demonstrated with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is 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.



Chairman



Member



Member



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: March 21, 2014



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.