



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

APPELLANT: Eric Shellenback  
DOCKET NO.: 09-29494.001-R-1  
PARCEL NO.: 05-27-300-069-0000

The parties of record before the Property Tax Appeal Board are Eric Shellenback, 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: \$ 50,750**  
**IMPR.: \$ 204,653**  
**TOTAL: \$ 255,403**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame construction. The dwelling is approximately 97 years old and contains 5,472 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, and a two and one-half car garage. The subject property is classified as a class 2-09 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Wilmette, New Trier Township, Cook County.<sup>1</sup>

The appellant's appeal is based on unequal treatment in the assessment process. In sections III and IV of the residential appeal form, the appellant disclosed that the subject property sold in July 2008 for \$2,800,000. The appellant submitted information on three suggested comparable properties described

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<sup>1</sup> Class 2-09 is a two or more story residence, any age, 5,000 square feet of living area and over.

as dwellings of frame or frame and masonry construction. The appellant did not list the comparables' story height on the grid analysis; however, based on photographic evidence provided by the appellant, the comparables appear to be two-story in design. The comparable properties have the same assigned neighborhood and classification codes as the subject. The comparable dwellings are from 85 to 115 years old and contain from 5,072 to 5,784 square feet of living area. Each of the comparables has a garage, one or two fireplaces, and a full basement, one of which is finished. One of the comparables has central air conditioning. The comparables have improvement assessments ranging from \$152,938 to \$200,531 or from \$30.15 to \$35.29 per square foot of living area. The subject's improvement assessment is \$204,653 or \$37.40 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$182,582 or \$33.37 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 \$255,403 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of two-story dwellings of frame and masonry construction. The board of review's comparable #1 is the same property as the appellant's comparable #1. The comparable properties have the same assigned neighborhood and classification codes as the subject. One of the comparables is said to be located on the same block as the subject, and two other comparables are described as being located one mile from the subject. The dwellings are from 76 to 94 years old and contain from 5,464 to 8,596 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. One comparable has a full finished basement, and three comparables have unfinished basements, either full or partial. Each of the comparables has a garage and from two to five fireplaces. Two comparables have central air conditioning. These properties have improvement assessments ranging from \$200,531 to \$293,975 or from \$34.20 to \$43.00 per square foot of living area. As part of its evidence, the board of review disclosed that the subject property sold in July 2008 for \$2,800,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney argued that the comparables submitted by the board of review were not very comparable to the subject property. The appellant's attorney

noted that three of the board of review's four comparables are located in a different municipality than the subject. The appellant's attorney argued that homes in this municipality are worth "substantially more" than homes in the municipality where the subject is located. The appellant's attorney also noted that the board of review's comparables had frame and masonry construction compared to the subject's frame exterior.

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.

Both parties presented assessment data on a total of six suggested comparables. The board of review's comparable #1 is the same property as the appellant's comparable #1. The Board gives little weight to the rebuttal presented by the appellant's attorney. In his rebuttal, the appellant's attorney noted that three of the board of review's four comparables are located in a different municipality than the subject property. However, the appellant did not disclose the municipality where his comparables are located. The board of review disclosed that their comparable #1 is located in a different municipality than the subject, and this property was also submitted as a comparable by the appellant. The Board takes notice that all of the comparables submitted have the same assigned neighborhood code as the subject property. The appellant's attorney also noted that the board of review's comparables have frame and masonry exterior construction compared to the subject property's frame exterior; however, two of the appellant's comparables also have frame and masonry exterior construction. The Board finds that differences in location and exterior construction are not controlling in this appeal.

The Board finds that the board of review's comparable #4 was considerably larger and newer than the subject. As a result, this comparable received reduced weight in the Board's analysis.

The Board finds the appellant's comparables and the board of review comparables #2 and #3 were very similar to the subject in design and foundation and were generally similar in age, living area, location, and exterior construction. The Board notes that within this group the board of review's comparable #2 was most similar to the subject in living area and the board of review's comparable #3 was most similar in age. Due to their similarities to the subject, the appellant's comparables and the board of review's comparables #2 and #3 received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$152,938 to \$240,047 or from \$30.15 to \$43.00 per square foot of living area. The subject's improvement assessment of \$204,653 or \$37.40 per square foot of living area falls within 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 a reduction in the subject's assessment 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Tracy 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 21, 2014

*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.