



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

APPELLANT: Evanston Bond & Mortgage
DOCKET NO.: 09-20076.001-R-1
PARCEL NO.: 05-33-321-041-0000

The parties of record before the Property Tax Appeal Board are Evanston Bond & Mortgage, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher 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:

LAND: \$14,400
IMPR.: \$56,076
TOTAL: \$70,476

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2009 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consist of a 12,000 square foot site improved with four, one-story, masonry constructed townhomes each with 529 square feet of living area for a combined living area of 2,116 square feet. Each dwelling was approximately 53 years old. Features of each townhome included a partial unfinished basement and a one-car detached garage. The property is located in

Evanston, Evanston Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with townhomes that ranged in size from 778 to 1,364 square feet of living area. The comparables had the same assessment classification code and neighborhood code as the subject property. The dwellings were of masonry construction and ranged in age from 45 to 53 years old. Each comparable had central air conditioning and a one car or two-car detached garage. Their improvement assessments ranged from \$25.08 to \$29.75 per square foot of living area.¹ The appellant requested the subject's improvement assessment be reduced to \$28.97 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$84,876. The subject property has an improvement assessment of \$70,476 or \$33.31 per square foot of living area.² In support of its contention of the correct assessment the board of review submitted information on ten equity comparables. Each comparable had the same classification code and neighborhood code as the subject property. The comparables were improved with one-story townhomes that ranged in size from 630 to 940 square feet of living area. The dwellings were relatively similar to the subject dwellings in age and had varying degrees of similarities to the subject homes. These properties had improvement assessments that ranged from \$24.51 to \$29.75 per square foot of living area. Appellant's comparables #2 and #3 were also used by the board of review.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three

¹ The appellant had mathematical errors in the calculation of the per square foot improvement assessments for comparables #2 and #3.

² Each townhome had an improvement assessment of \$17,619 or \$33.31 per square foot of living area.

comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the evidence in this record demonstrates the subject improvements are inequitably assessed.

The Board finds the record contains twelve comparables submitted by the parties that were improved with one-story townhomes relatively similar to the subject in location, style, age and features. The comparables had the same classification code and neighborhood code as the subject property. Each comparable had a lower improvement assessment than the subject on a per square foot basis. The Board finds, however, that eight of these comparables are most similar to the subject in size containing from 630 to 821 square feet of living area and are to be given the most weight. These eight comparables had improvement assessments that ranged from \$24.51 to \$28.90 per square foot of living area. The subject's improvement assessment of \$33.31 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed 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

Klaus Albino

Member

[Signature]

Member

Member

Jerry White

Acting 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: July 24, 2015

[Signature]

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.