



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

APPELLANT: Matthew Gordon  
DOCKET NO.: 09-31760.001-R-1  
PARCEL NO.: 14-32-207-022-0000

The parties of record before the Property Tax Appeal Board are Matthew Gordon, the appellant, by attorney Richard Shapiro in Evanston 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:** \$22,320  
**IMPR:** \$143,762  
**TOTAL:** \$166,082

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 property consists of two improvements situated on one parcel. Dwelling #1 is a two-story multi-family dwelling of masonry construction. Dwelling #1 is 121 years old and has 2,940 square feet of living area. Features include three apartment units and a full basement finished with an apartment. Dwelling #2 is a two-story coach house of masonry construction. Dwelling #2 is 121 years old and has 2,016 square feet of living area. Features include an apartment unit and a concrete slab foundation. The subject property has a 2,976 square foot site and is located in Chicago, North Chicago Township, Cook County. Under the Cook County Real Property Assessment Classification Ordinance, both dwellings are classified as class 2-11 properties.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation

argument, the appellant submitted a cover letter to a summary appraisal report, wherein the appraiser estimated the subject property had a market value of \$650,000 as of January 1, 2009. The appraiser stated that he had used the sales comparison approach to arrive at an estimate of the subject's market value. The cover letter made reference to an "attached summary appraisal report," however, the appraisal report was not included as part of the appellant's submission. In support of the inequity argument, the appellant submitted information on seven equity comparables for each dwelling.<sup>1</sup> Based on the equity evidence submitted, the appellant requested that the subject's assessment be reduced to \$134,783.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$166,082. Dwelling #1 has an improvement assessment of \$82,173 or \$27.95 per square foot of living area. Dwelling #2 has an improvement assessment of \$61,589 or \$30.55 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity properties as comparables for each dwelling.

#### Conclusion of Law

The appellant contends in part the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment based on overvaluation is not warranted.

The taxpayer contends overvaluation as one of the bases of the appeal. In a brief submitted with the appeal, the appellant's attorney made reference to a summary appraisal report. Counsel provided the cover letter to the appraisal report but did not submit a copy of the appraisal report with the appeal. Absent the appraisal report, there can be no analysis of the appraiser's estimate of the subject's market value. The Board finds, due to the lack of data, the appellant failed to provide sufficient evidence to challenge the correctness of the assessment so as to shift the burden of proof to the Cook County Board of Review. (86 Ill.Admin.Code §1910.63(a)&(b)). Based upon the evidence in the record, the Board finds a reduction in the subject's assessment based on overvaluation is not warranted.

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<sup>1</sup> The appellant completed Section V of the residential appeal form with information on four suggested comparables and provided a spreadsheet with three additional comparables for each dwelling. However, descriptive information about the additional properties was not provided.

The taxpayer also contends assessment inequity as one of the bases 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 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 appellant did not meet this burden of proof and a reduction in the subject's assessment based on inequity is not warranted.

Both parties presented information on 11 suggested comparables for each of the subject's dwellings. The appellant submitted seven comparables for each of the subject's dwellings. The Board gave the appellant's equity evidence little weight. The appellant's comparables #1-#4 for dwelling #1 had much less living area than dwelling #1. Additionally, comparables #1-#3 were listed as having only one dwelling unit. Comparables #5-#7 listed on the spreadsheet did not have any descriptive information provided. The appellant's comparables for dwelling #2 had significantly more living area than dwelling #2. As with dwelling #1, comparables #5-#7 listed on the spreadsheet did not have any descriptive information provided. The lack of descriptive information about the comparables listed on the spreadsheet prevents a meaningful analysis to determine how similar they are to the subject property.

The Board finds that board of review comparables #1, #3 and #4 were very similar to dwelling #1 in age and living area. In addition, these comparables have the same assigned neighborhood and classification codes as dwelling #1. These comparables have improvement assessments that ranged from \$28.53 to \$30.30 per square foot of living area. Dwelling #1 has an improvement assessment of \$27.95 per square foot of living area, thus demonstrating that dwelling #1 is not inequitably assessed.

The Board also finds that the board of review comparables submitted for dwelling #2 were very similar in location, age, and living area. These comparables have improvement assessments that ranged from \$34.24 to \$39.06 per square foot of living area. Dwelling #2 has an improvement assessment of \$30.55 per square foot of living area, thus demonstrating that dwelling #2 is not inequitably assessed.

Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvements were inequitably assessed and a reduction in the subject's assessment based on inequity is not 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.

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Chairman

*K. L. Ferri*

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Member

*Marko M. Louie*

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

*[Signature]*

\_\_\_\_\_  
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: April 24, 2015

*[Signature]*

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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.