



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

APPELLANT: Jeffrey Clements  
DOCKET NO.: 10-20765.001-R-1  
PARCEL NO.: 11-18-411-003-0000

The parties of record before the Property Tax Appeal Board are Jeffrey Clements, the appellant, by attorney Leonard Schiller 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:** \$20,520  
**IMPR.:** \$98,077  
**TOTAL:** \$118,597

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 2010 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 a two-story dwelling with 4,738 square feet of living area of frame construction. The dwelling was constructed in 1887. Features of the home include a full

unfinished basement, four fireplaces and a 2-car attached garage.<sup>1</sup> The property has a 14,400 square foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$1,025,000 as of January 1, 2010. The appellant requested the subject's assessment be reduced to \$91,225

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$118,597. The subject's assessment reflects a market value of \$1,185,970 or \$250.31 per square foot of living area, including land, when applying the level of assessment for class 2-06 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. The comparables sold from June 2010 to October 2010 for prices of \$1,200,000 to \$1,710,000 or from \$319.23 to \$376.49 per square foot of living area, land included.

The appellant's attorney submitted a brief in response to the evidence submitted by the board of review.

#### **Conclusion of Law**

The appellant contends 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 is not warranted.

The Board finds the appellant submitted an appraisal estimating the subject property had a market value of \$1,025,000 as of January 1, 2010. The appraiser developed the cost approach

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<sup>1</sup> The parties differ on the fireplace count. The Board finds the appraisal to have more support.

estimating the subject property had a market value of \$1,369,800. The appraiser also analyzed three comparable sales to arrive at an estimated value of \$1,025,000 under the sales comparison approach. The Board finds appraisal comparable sales #1 and #2 were not similar to the subject in size. The board of review submitted four comparable sales that had prices ranging from \$1,200,000 to \$1,710,000 or from \$319.23 to \$376.49 per square foot of living area, including land. The best sales in the record include appraisal sale #3 and the board of review sales that had unit prices ranging from \$287.03 to \$376.49 per square foot of living area, land included. The subject's assessment reflects a market value of \$250.31 per square foot of living area, including land is below the range established by these sales.

Based on this evidence the Board finds a reduction in the subject's assessment 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

*Klaus Albino*

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Member

*[Signature]*

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Member

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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]*

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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.