



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

APPELLANT: William Frillman  
DOCKET NO.: 10-23008.001-R-1  
PARCEL NO.: 11-19-409-020-0000

The parties of record before the Property Tax Appeal Board are William Frillman, the appellant(s), by attorney Arnold G. Siegel, of Siegel & Callahan, P.C. 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: \$11,062  
IMPR.: \$71,770  
TOTAL: \$82,832**

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 an 8,850 square foot parcel of land improved with a 123-year old, two-story, frame, single-family dwelling containing 2,985 square feet of living area. The property is located in Evanston Township, Cook County and is 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 \$670,000 as of January 1, 2010. The appraisal undertakes the sales comparison approach to value to estimate the subject's market value. The appraisal does not undertake the other approaches to value at the specific request of the client and opines that the report is considered less reliable than an appraisal report in which all three approaches to value were utilized.

Under the sales comparison approach, the appraiser analyzed five comparable properties located in Evanston. These properties are described as two-story, masonry or frame, 85 to 124-years old, single-family dwellings. They contain between 2,690 and 4,405 square feet of living area and sold between August 2008 and July 2009 for prices ranging from \$180.48 to \$237.44 per square foot of living area. The appraiser made adjusts for construction, size, land size, bathroom count, bedroom count, garage, and finished basement. The appraisal discloses that no adjustments were made for location (general area) because all the comparables were located in a similar or same general area and no adjustments were made for location (street) as the subject and all the comparables were located on a residential street. The appraisal concluded a final estimate of value for the subject based on the sales comparison approach of \$225.00 per square foot of living area or \$670,000, rounded.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,832. The subject's assessment reflects a market value of \$926,532 or \$310.40 per square foot of living area using the Illinois Department of Revenue's three-year median level of assessment for class 2, residential property, of 8.94% for tax year 2010.

In support of its contention of the correct assessment the board of review submitted four sale comparables located within a quarter-mile of the subject. These properties are described as two-story, 90 to 100-year old, masonry or stucco, single-family dwellings. They contain between 2,462 and 3,386 square feet of living area and sold between June 2008 and November 2010 for prices ranging from \$282.83 to \$322.96 per square foot of living area. The board of review also included a Google map showing the

proximity of the subject to both the board of review's and the appellant's comparables.

### 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 has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board thoroughly considered the parties' evidence. The Board gives diminished weight to the appraisal because it lacks the appraisers' testimony as to further explain why the appraiser failed to make any adjustments to the comparables for location. The Board finds the Google map submitted by the board of review shows that three of the sale comparables in the appraisal are located at a significant distance from the subject, in differing markets. Therefore, the Board finds the appraisal hearsay and the appraiser's opinions and conclusions were unsupported. For these reasons, the Board gives the adjustments and the conclusions of value within the appraisal no weight.

The courts have stated that where there is credible evidence of comparable sales, these sales are to be given significant weight as evidence of market value. Chrysler Corp. v. Illinois Property Tax Appeal Board, 69 Ill.App.3d 207 (2<sup>nd</sup> Dist. 1979); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5<sup>th</sup> Dist. 1989). Therefore, the Board will consider the raw sales data from both parties.

The parties submitted nine sale comparables. The board finds the best evidence of market value to be the board of review's comparables. These comparables sold for prices ranging from \$282.83 to \$322.96 per square foot of living area. In comparison, the subject's assessment reflects a market value of \$310.40 per square foot which falls within the range established by the best comparables in this record. After considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's assessment is supported and a reduction 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.

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Chairman

*K. L. Ferr*

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Member

*JR*

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Member

*Mark Albino*

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Member

*Jerry White*

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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: September 18, 2015

*A. Portol*

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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.