



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

APPELLANT: Danica Joseph  
DOCKET NO.: 11-20457.001-R-1  
PARCEL NO.: 11-18-313-003-0000

The parties of record before the Property Tax Appeal Board are Danica Joseph, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman 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:** \$ 18,705  
**IMPR.:** \$141,295  
**TOTAL:** \$160,000

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 2011 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 contains two improvements. Improvement #1 (the main house) is a 92 year-old, two and one-half-story dwelling of masonry construction containing a full basement. Improvement #2 (the coach house) is a 19 year-old, two-story

building of masonry construction containing a two and one-half car garage. The property has a 17,400 square foot site and is located in Evanston Township, Cook County. The entire property is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance. The parties differed as to the living area size of the main and coach houses, whether the main house contained a finished basement and central air conditioning, and the number of fireplaces, and total rooms and bedrooms.

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 \$1,325,000 as of January 1, 2010. The appraisal disclosed that the appraiser inspected the subject property and included the main and coach houses, although it included a floor plan sketch of only the main house. The appraisal disclosed that the subject contained 5,480 square feet of living area but did not indicate whether that living area was for the main house only or the total for both the main and coach houses. The floor plan sketch disclosed living area sizes for each of the two and one-half stories of the main house, for a total of 5,480 square feet of living area. The appraisal did not include a sketch of the living area of the coach house, its age, exterior construction, and the number of rooms, bedrooms or bathrooms. The appraisal was based on seven sale comparables, each of which sold in 2009. The appraiser did not make time adjustments to five of the seven sale comparables. The comparables ranged in location from 0.34 to 1.60 miles in proximity to the subject. No adjustments were made for differences in location. None of the seven comparables contained a coach house. The appraiser disclosed that the subject contained a coach house and made an adjustment of \$10,000 for the comparables without further information about the property characteristics of the coach house.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$168,074. The subject's assessment reflects a market value of \$1,771,064 when applying the 2011 three-year average median level of assessment of 9.49% for Class 2 property as determined by the Illinois Department of Revenue (86 Ill.Admin.Code §1910.50(c)(2)).

In support of its contention of the correct assessment, the board of review submitted property characteristics on the main and coach houses, with four equity comparables for only the coach house. Regarding the main house, the board of review

disclosed that it contained 5,771 square feet of living area, a total of 13 rooms, eight bedrooms, three and one-half bathrooms, a full unfinished basement and two fireplaces. Regarding the coach house, the board of review disclosed that it was 19 years old, of masonry construction, and contained 480 square feet of living area, a total of four rooms, two bedrooms, one bathroom and a two and one-half-car garage.

In rebuttal, the appellant argued that the board of review submitted comparables that were not in the same sub-area as the subject, and that its comparables were not adjusted. The appellant reaffirmed the request for an assessment reduction.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board takes note that the appraiser inspected the subject and provided a floor plan sketch for the main house. Consequently, the Board finds that the main house contained 5,480 square feet of living area, central air conditioning, and a full finished basement. However, the Board finds numerous deficiencies in the appraisal report. The appraiser did not make adjustments for time of sale and for location of all the comparables. The appellant did not submit evidence regarding the living area size of the coach house and its property characteristics other than that it contained a two-car garage. In contrast, the Board finds that the board of review submitted evidence that the coach house was 19 years old, of masonry construction, and contained 480 square feet of living area, a total of four rooms, two bedrooms and one bathroom. The appraisal report did not include information about why the coach house adjustments were \$10,000 even though the appraisal report did not disclose property characteristics of the coach house. Consequently, the Board accords diminished weight to the appraiser's observations and opinions.

However, in determining the fair market value of the subject property, the Board looks to all the evidence presented by the parties. The board of review did not submit sale comparables, but the appellant's appraisal report contains raw data on seven sale comparables. Based on the evidence of raw, unadjusted sales data in the record, the Board finds a reduction in the subject's assessment is 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. Fan*

*Klaus Albrecht*

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Member

\_\_\_\_\_  
Member

*JR*

*Jerry White*

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Member

\_\_\_\_\_  
Acting Member

*Robert Steffen*

\_\_\_\_\_  
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: January 22, 2016

*A. Proctor*

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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.