



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

APPELLANT: William Frillman
DOCKET NO.: 11-24262.001-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 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: \$11,062
IMPR.: \$52,521
TOTAL: \$63,583

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 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.

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 \$77,598. The subject's assessment reflects a market value of \$817,682 or \$273.93 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 9.49% for tax year 2011.

In support of its contention of the correct assessment the board of review submitted four sale comparables. Of these comparables, two are located within a quarter-mile of the subject and two are located within a subarea.

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

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The subject's assessment reflects a market value above the best evidence of market value in the record. Therefore, the Board finds the subject had a market value of \$670,000. Since the market value of this parcel has been established, the 2011 Illinois Department of Revenue three-year median level of assessment for Class 2 property of 9.94% will apply and a reduction 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.

Chairman



Member



Member



Acting Member



Member



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: November 20, 2015



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.