



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

APPELLANT: Kevin Leeds
DOCKET NO.: 13-20200.001-R-1
PARCEL NO.: 11-18-108-015-0000

The parties of record before the Property Tax Appeal Board are Kevin Leeds, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$ 3,600
IMPR.: \$56,654
TOTAL: \$60,254

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 2013 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 buildings situated on one parcel. Improvement #1 is a two-story dwelling of frame construction containing 2,604 square feet of living area. Features of the dwelling include a full finished basement. Improvement #2 consists of a one and one-half story, frame building containing 400 square feet. The property has a 3,000 square foot site and is located in Evanston Township, Cook County. Improvement #1 is classified as a class 2-11 and Improvement #2 is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables for Improvement #1. All of the comparables are located in different neighborhoods than the subject.

For Improvement #2, the appellant's attorney argued that the improvement is misclassified by the Cook County Assessor's Office as a 2-04 and that the improvement is a garage and not a dwelling. In support of this argument the attorney submitted a brief, a copy of the subject's outdated plat of survey, a copy of a photo of what appears to be a dwelling with a second floor entry, a copy of a photograph of an empty room, garage plans for a one-story building from the City of Evanston approved in June 1989, a illegible copy of a form titled "Inspector's Information Sheet" dated September 1991 for a three-story frame residential building, a zoning analysis dated September 1987, a copy of a computer screenshot describing the subject as a multi-family building with a date of August 22, 2008, a garage permit from with no completion date, and property record cards for both improvements.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,254. Improvement #1 has an improvement assessment of \$56,654 or \$11.20 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables. All of the comparables are located in different neighborhoods than the subject. The board of review did not submit any evidence regarding Improvement #2.

In rebuttal, the appellant argued that the board of review's comparables should be given no weight because they were based on raw and unconfirmed, unadjusted data, and because they were dissimilar to the subject as to various key property characteristics. The appellant reaffirmed the request for an assessment reduction.

At hearing, the appellant's attorney reaffirmed the request for an assessment reduction.

Conclusion of Law

The taxpayer contends assessment inequity as the basis 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 is not warranted.

The Board finds the appellant failed to provide sufficient evidence to show that Improvement #2 was a garage in 2013 and not a class 2-04 residence.

For Improvement #1, none of the comparables that were submitted by either party were located in the subject's neighborhood and the comparables were also dissimilar in other key characteristics. Without having similar properties to compare as evidence, the Board is unable to analyze the comparables. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting Member



Member



Member

DISSENTING: _____

CERTIFICATION

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: December 19, 2017



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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