



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

APPELLANT: Linda Jelinek  
DOCKET NO.: 15-21268.001-R-1  
PARCEL NO.: 11-18-401-010-0000

The parties of record before the Property Tax Appeal Board are Linda Jelinek, the appellant; 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:** \$ 40,098  
**IMPR.:** \$146,366  
**TOTAL:** \$186,464

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 2015 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 31,450 square feet of land with two improvements thereon. The first improvement is a 90-year old, two-story, masonry, single-family dwelling with 8,174 square feet of living area. Features of the home include a full basement, five bathrooms, and two fireplaces. The second improvement is a coach house with a three and one-half car garage on the first floor and approximately 1,373 square feet of living area on the second floor. The property is located in Evanston Township, Cook County. The subject is classified as a class 2, residential 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 descriptive and assessment information on six suggested equity comparables. Each is improved with a single-family dwelling of stucco or masonry exterior construction, while located from a one to three block radius of the subject. They ranged:

in age from 9 to 130 years; in improvement size from 5,174 to 7,401 square feet of living area; and in improvement assessments from \$11.77 to \$17.35 per square foot of living area. In support, the appellant submitted a printout from the assessor's website, with a notation only on the printout for property #1 that indicated a partial assessment.

At hearing, the appellant testified that she has lived in the subject for over 40 years and that the subject contains amenities in their original condition without any upgrades, which also includes the original roof that has been patched over the years. She also indicated that her property #6 is located across the street from the subject and has been totally gutted and rehabbed by that neighbor, which she personally viewed from the subject's location.

As to the subject's condition, she submitted without objection from the board of review, Appellant's Group Exhibit #1 containing eight pages. The initial two pages are dated March 3, 2017 and reflect work bids for three roof areas totaling less than \$20,000 in repairs. The next four pages contained copies of black and white photographs that the appellant testified reflected the interior and exterior of the subject property. One picture reflects cracking in an undisclosed ceiling, while a second picture depicts the main entrance with chipping concrete steps and a pile of bricks in front of those steps which were previously used as a side wall. A third picture depicts a second pile of bricks stacked on the other side of the front porch. She asserted that the work for the front porch area would cost approximately \$20,000. The appellant asked for leave to submit these copies after the hearing because she only had one copy which she wanted to keep. Without objection from the board of review, the appellant was given time to submit another copy of these documents to both the Board and the board of review. She timely submitted those copies.

Further, she testified that none of the work reflected in the roofing bid had been undertaken from the bid date of March, 2017 to the hearing date of October, 2017. Thereafter, she repeated her assertion that the subject needs a great deal of work.

In addition, she stated that there are two improvements on the subject: a single-family dwelling and a coach house that are located on one parcel number for both buildings so she stated that she is really appealing the entire property's assessment. She stated that she had been ill, but that each of her comparable properties also contain a coach house or something comparable. She stated that she believes that the printouts that she submitted reflect that the total data including a coach house on each property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$186,464. The subject property has an improvement assessment for the first improvement of \$136,898 or \$16.76 per square foot using 8,174 square feet of living area and for the second improvement of \$9,468 or \$6.90 per square foot using 1,373 square feet of living area. In support of its contention of the correct assessment, the board of review submitted descriptive and assessment information in the form of a grid analysis for each of the subject's two improvements. Each grid analysis reflects that the subject's improvements are in deluxe condition, while the submitted properties are in average condition without further explanation.

As to improvement #1, the main building, the board of review submitted descriptive and assessment data on four suggested equity comparables located either on the same block as is the subject or within a two-block radius from the subject. They were improved with a two-story, single-family dwelling of frame, masonry or frame and masonry exterior construction. They ranged: in age from 95 to 135 years; in improvement size from 5,093 to 5,688 square feet of living area; and in improvement assessments from \$18.10 to \$18.87 per square foot of living area. Features included: basement area, five or six bathrooms, garage area from two to three and one-half cars, while three properties also contained fireplaces.

As to improvement #2, the coach house, the board of review submitted descriptive and assessment data on four suggested equity comparables. They were improved with a two-story, single-family dwelling of frame, stucco, masonry or frame and masonry exterior construction. They ranged: in age from 92 to 120 years; in improvement size from 1,040 to 1,920 square feet of living area; and in improvement assessments from \$24.24 to \$27.72 per square foot of living area. Features included: a full basement, one to three bathrooms, with two properties containing garage area.

In written rebuttal, the appellant submitted duplicate copies of printouts from the assessor's website that were attached to her original pleadings relating to the subject and the suggested comparables.

In response to the appellant's questions, the board's representative testified that each building is accorded a distinct assessed value; therefore, each building must be looked at distinctly as does the county assessor. He was unsure as to how a taxpayer could obtain the same type of printouts attached to the board's notes on appeal. In addition, he rested on the evidence submitted for each building on the subject property.

As to the subject's coach house, the appellant argued that the board of review's four suggested comparables are improved with a single-family dwelling to compare to the subject's coach house. She asserted that the board's houses contain street frontage, walkways and front doors, all of which are lacking in the subject's coach house that contains a side door and living area above a garage. Moreover, she stated that she has personal knowledge of the board's property #1 which she has been in. She asserted that it lacks comparability to her coach house.

### **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.

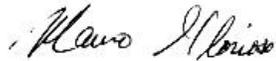
In totality, the parties submitted 10 suggested comparables for the subject's main dwelling. The Board finds the best evidence of assessment equity to be *appellant's comparables #2, #5 and #6 as well as the board of review's comparables #1 and #4*. The remaining properties were accorded diminished weight due to a disparity in location, improvement size, and/or incomplete assessment data. The five comparables ranged in age from 9 to 122 years and in improvement size from 5,574 to 7,401 square feet of living area. These five comparables had improvement assessments that ranged from \$14.90 to \$18.35 per square foot of living area. The subject's improvement assessment for the main dwelling of \$16.76 per square foot of living area falls within the range established by the best comparables in this record.

The Board notes that the appellant asserted that the subject was of poor condition due to the absence of any upgrades to the improvement. She submitted a roofing bid for patch work, but admitted that none of the work was undertaken. She submitted three photographs depicting a crack in a ceiling as well as a cracked front walkway, chipping concrete steps, and two stacks of carefully laid bricks along said walkway. However, the Board finds that the above reflects a few items of maintenance that the appellant has chosen to defer. Thereby, the appellant has chosen not to upgrade the improvements' finishes. Therefore, the Board finds this assertion unsupported.

As to the subject's coach house, the appellant's pleadings did not submit any evidence in protest of this structure. Her assertion that her comparables contain a "coach house or something comparable" without specific data is less than persuasive. Further, the board of review's representative testified that the county assessor accords assessments to each structure distinctly. In support of this testimony, the board of review submitted four suggested properties to support the improvement assessment of the subject's coach house. These comparables located within a two-block radius of the subject ranged: in age from 92 to 120 years; in improvement size from 1,040 to 1,920 square feet of living area; and in improvement assessments from \$24.24 to \$27.72 per square foot of living area. The subject's coach house is accorded an improvement assessment of \$6.90 per square foot of living area which is considerably lower than the range established by the comparables. The Board finds that this may account for the fact that the comparables were single-family dwellings, which the subject property was a single-family, coach house with 1,373 square feet of living area.

Based on this evidence and testimony, 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 improvement 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: February 20, 2018



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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