



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

APPELLANT: Katherine Sams  
DOCKET NO.: 16-20022.001-R-1  
PARCEL NO.: 10-11-421-015-0000

The parties of record before the Property Tax Appeal Board are Katherine Sams, the appellant, by attorney Timothy E. Moran, of Schmidt Salzman & Moran, Ltd. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$7,421  
**IMPR.:** \$36,022  
**TOTAL:** \$43,443

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 2016 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 a two-story dwelling of frame and masonry construction with 1,887 square feet of living area. The dwelling is 77 years old. Features of the home include a partial unfinished basement, a fireplace and a 2-car garage. The property has a 7,240 square foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a Class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and contention of law as the bases of the appeal. In support of this argument the appellant submitted information on five assessment comparables. They consist of 2-story, Class 2-05 dwellings having the same neighborhood code as the subject. They range in size from 1,728 to 1,948 square feet of living area and range in age from 92 to 120 years old. The comparables have full or partial unfinished basements and 1 or 2-car garages. Three comparables have central air conditioning and two have fireplaces. The comparables have

improvement assessments ranging from \$40,315 to \$43,681 or from \$22.42 to \$23.38 per square foot of living area.

The appellant submitted a copy of the 2016 final decision issued by the Cook County Board of Review disclosing the subject was a Class 2-05 property and establishing a total assessment for the subject of \$56,338. The appellant's attorney also submitted a brief requesting "the 2016 assessment on the subject be revised to reflect a building assessed value of \$23.28 per square foot (median of the comparables cited), at the Illinois Department of Revenue's 2014 sales-ratio study median level of assessment of 8.2%, indicates a revised assessment of \$43,443." Based on this evidence, the appellant requested the subject's 2016 improvement assessment be reduced to \$36,022 or \$19.09 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for a different parcel than the subject.

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

Initially, the Board finds the board of review submitted evidence for a different parcel than the subject. The Board gave no weight to this evidence. The appellant submitted five assessment comparables for the Board's consideration. Although these comparables are somewhat older than the subject, they are similar to the subject in location, style, dwelling size and some features. The comparables have improvement assessments ranging from \$40,315 to \$43,681 or from \$22.42 to \$23.38 per square foot of living area. The appellant disclosed the subject property has an improvement assessment of \$47,288 or \$25.06 per square foot of living area which is greater than the most similar comparables on an overall basis as well as a per square foot basis. The Board has examined the information submitted by the appellant and finds a reduction in the assessed valuation of the subject property is 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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: March 19, 2019



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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