



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

APPELLANT: Mark Miller
DOCKET NO.: 16-20044.001-R-1
PARCEL NO.: 11-19-203-016-0000

The parties of record before the Property Tax Appeal Board are Mark Miller, 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: \$19,800
IMPR.: \$61,156
TOTAL: \$80,956

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 is improved with a 2-story frame and masonry dwelling containing 2,466 square feet of living area. The dwelling is 65 years old and features central air conditioning, a fireplace and a 3-car garage. The subject is situated on a 13,200 square foot site located in Evanston, Evanston Township, Cook County. It is classified as a class 2-06 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 five two-story class 2-06 comparables having the same neighborhood code as the subject. They range in size from 2,301 to 2,568 square feet of living area and range in age from 76 to 95 years old. They have varying degrees of similarity to the subject. The comparables have improvement assessments ranging from \$57,065 to

\$65,499 or from \$24.63 to \$26.94 per square foot of living area. Based on this evidence, the appellant requested the subject's 2016 total assessment be reduced to \$80,956.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$90,463. The subject property has an improvement assessment of \$70,663 or \$28.65 per square foot of living area.

In support of the subject's assessment the board of review submitted information on four comparables, two of which have the same neighborhood code as the subject. The comparables range in size from 1,758 to 3,845 square feet of living area and range in age from 4 to 97 years old. They have varying degrees of similarity to the subject. The improvement assessments ranged from \$53,733 to \$132,767 or from \$30.56 to \$35.35 per square foot of living area. The board of review also reported sales information for two of the comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 sales information submitted by the board of review is not responsive to the appellant's inequity argument, therefore, this market value evidence is given little weight. The Board gives less weight to the appellant's comparables #2 and #4 and to all four of the board of review comparables based on dissimilarities with the subject in location, age, dwelling size and/or features. The Board gave more weight to appellant's comparables #1, #3 and #5. These comparables were similar to the subject in location, style, dwelling size, age and most features. The three comparables have improvement assessments ranging from \$57,065 to \$63,201 or from \$24.63 to \$26.94 per square foot of living area. The subject property has an improvement assessment of \$70,663 or \$28.65 per square foot of living area which is greater than the improvement assessments of the most similar comparables in the record. Based on this evidence the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request 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. 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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