



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

APPELLANT: Roger Hirsch  
DOCKET NO.: 16-20140.001-R-1  
PARCEL NO.: 05-35-400-030-0000

The parties of record before the Property Tax Appeal Board are Roger Hirsch, 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 **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:** \$18,343  
**IMPR.:** \$91,696  
**TOTAL:** \$110,039

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 multi-level frame dwelling containing 3,551 square feet of living area. The dwelling is 64 years old and features a partial basement with finished area, central air conditioning, 2 fireplaces and a 2-car garage. The subject is located in Evanston, Evanston Township, Cook County. The subject property is classified as a Class 2-34 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 the inequity argument the appellant submitted information on five assessment comparables. They consist of multi-level Class 2-34 dwellings with different neighborhood codes than the subject. They range in size from 2,009 to 2,602 square feet of living area and range in age from 53 to 63 years old. The comparables have central air conditioning and 1½ or 2-car garages. Four comparables have 1 or 2 fireplaces. The comparables have improvement

assessments ranging from \$35,870 to \$58,380 or from \$17.37 to \$22.44 per square foot of living area.

The appellant's attorney also submitted a brief requesting "the 2016 assessment on the subject be revised to reflect a building assessed value of \$20.15 per square foot (median of the comparables cited) which indicates a revised assessment of \$89,895." Based on this evidence, the appellant requested the subject's 2016 improvement assessment be reduced to \$71,552 or \$20.15 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$110,039. The subject property has an improvement assessment of \$91,696 or \$25.82 per square foot of living area.

In support of the subject's assessment, the board of review submitted information on four multi-level Class 2-34 comparables, one having the same neighborhood code as the subject. The dwellings range in size from 1,010 to 2,013 square feet of living area and range in age from 54 to 60 years old. The comparables have fireplaces and partial basements with finished areas. Three comparables feature central air conditioning and 1 or 2-car garages. The comparables have improvement assessments ranging from \$28,466 to \$77,134 or from \$28.18 to \$38.32 per square foot of living area. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine assessment comparables for the Board's consideration. Initially, the Board finds all of the comparables submitted by both parties had significantly smaller dwellings than the subject. That said, the Board gave less weight to the appellant's comparables and to board of review comparables #2, #3 and #4 due to their locations. The Board finds board of review comparable #1 had the same neighborhood code as the subject and is very similar to the subject in age, style, exterior construction and most features. This comparable has an improvement assessment of \$77,134 or \$38.32 per square foot of living area. The subject property has an improvement assessment of \$91,696 or \$25.82 per square foot of living area which is greater than the most similar comparable on an overall basis but less than the comparable on a per square foot basis. The Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no reduction in the subject's improvement assessment 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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