



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

APPELLANT: Melvill Ulmer  
DOCKET NO.: 16-20238.001-R-1  
PARCEL NO.: 10-12-313-012-0000

The parties of record before the Property Tax Appeal Board are Melvill Ulmer, the appellant, by attorney John S. Xydakis, of the Law Offices of John S. Xydakis 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:** \$6,187  
**IMPR.:** \$45,646  
**TOTAL:** \$51,833

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 1½-story dwelling of frame and masonry construction. The dwelling is 56 years old and has 2,042 square feet of living area. Features of the home include a concrete slab foundation, a fireplace and a two-car garage. The property has a 4,950 square-foot site and is located in Evanston, Evanston Township, Cook County. The subject 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. The subject's land assessment is not being contested in this appeal. In support of the inequity argument, the appellant submitted a grid analysis with information on four equity comparables and a spreadsheet with limited information on three additional equity comparables. On the grid analysis, four comparables are described as 1½-story dwellings of frame, stucco, or frame and masonry construction that range in age from 93 to 108 years old. Three comparables had no

detailed description provided other than classification and neighborhood codes, size, and improvement assessment. The seven comparable dwellings range in size from 1,931 to 2,386 square feet of living area and have improvement assessments ranging from \$27,982 to \$47,423 or from \$14.49 to \$20.22 per square foot of living area. The appellant also submitted a map which revealed that at least three comparables were located near the subject property. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$39,717 or \$19.45 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$51,833 was disclosed. The subject property has an improvement assessment of \$45,646 or \$22.35 per square foot of living area. The board of review presented descriptions and assessment information on four comparable properties with the same neighborhood and classification codes as the subject. The comparables are improved with one 1-story and three 1½-story dwellings of frame, masonry or frame and masonry construction. The dwellings are from 64 to 105 years old and contain from 1,854 to 1,971 square feet of living area. The comparables have unfinished basements, either full or partial. Three comparables have central air conditioning, and two comparables have fireplaces. The comparables have garages that range from 1-car to 2½-car. The board of review's comparable properties have improvement assessments ranging from \$44,253 to \$46,788 or from \$22.45 to \$25.16 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 presented assessment data on a total of eleven suggested comparables. The appellant's comparables #5 through #7 received less weight in the Board's analysis, because the appellant did not provide enough descriptive information to indicate whether they were actually comparable to the subject property. The Board finds the appellant's comparables #1 through #4 and board of review comparables #2 and #3 were significantly older than the subject and received reduced weight in the Board's analysis. The Board finds the best evidence of assessment equity to be board of review comparables #1 and #4. The Board finds these two properties were the only ones that were shown to be similar to the subject in age. In addition, board of review comparable #1 was located on the same street as the subject, and comparable #4 was very similar to the subject in living area. Board of review comparables #1 and #4 had improvement assessments of \$23.87 and \$24.42 per square foot of living area, respectively. The subject's improvement assessment of \$22.35 per square foot of living area is less than the improvement assessment of the best comparables in this record. The Board considered adjustments and differences in board of review comparables #1 and #4 when compared to the

subject. These two comparables had basements and central air conditioning, while the subject did not enjoy either feature. The superior attributes of a basement and central air conditioning help to explain why the board of review comparables #1 and #4 had higher improvement assessments than the subject. 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(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.

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Chairman



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Member

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Member



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Member

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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: May 21, 2019



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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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