



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

APPELLANT: Edan Schwarcz
DOCKET NO.: 16-20370.001-R-1
PARCEL NO.: 11-07-111-017-0000

The parties of record before the Property Tax Appeal Board are Edan Schwarcz, 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: \$8,456
IMPR.: \$44,500
TOTAL: \$52,956

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 consists of a two-story dwelling of frame construction. The dwelling is 138 years old and has 2,225 square feet of living area. Features of the home include a full unfinished basement and a two and one-half car garage. The property has a 6,040 square-foot site and is located in Evanston, Evanston Township, Cook County. The subject 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 equity comparables with the same classification code as the subject. Two of the comparables have the same neighborhood code as the subject. The comparables are improved with two-story, class 2-06, dwellings of frame or stucco construction. The dwellings are from 98 to 133 years old and contain from 2,212 to 2,367 square feet of living area. The comparables have full basements with one having finished area. Two comparables have central air conditioning, and two comparables have fireplaces. Each

comparable has a garage. The comparables have improvement assessments that range from \$42,470 to \$49,754 or from \$19.20 to \$21.02 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$44,210 or \$19.87 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 \$58,185 was disclosed. The subject property has an improvement assessment of \$49,729 or \$22.35 per square foot of living area. The board of review presented descriptions and assessment information on four comparable properties. The comparables have the same classification code as the subject but do not have the same neighborhood code. The comparables are improved with one-story dwellings of frame, masonry or frame and masonry construction. The dwellings are from 54 to 92 years old and contain from 747 to 1,403 square feet of living area. Three comparables have full basements with one having finished area. One of the comparables has a concrete slab foundation. Two comparables have central air conditioning; one comparable has a fireplace; and two comparables have garages. The comparable properties have improvement assessments that range from \$18,435 to \$32,920 or from \$23.46 to \$25.96 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties presented assessment data on a total of nine suggested comparables. The Board finds the board of review submitted comparables with substantially smaller living areas than the subject and the majority of which were also newer in age than the subject. The board of review comparables received reduced weight in the Board's analysis due to significant differences in story height, living area and age, besides questions as to proximity. The Board finds the best evidence of assessment equity to be the comparables submitted by the appellant. The Board finds these comparables were very similar to the subject in story height, living area and foundation. In addition, the appellant's comparables #4 and #5 were the only comparables in the record having the same neighborhood code as the subject; comparable #1 was most similar in living area; and comparables #2 and #3 were most similar in age. The appellant's five comparables had improvement assessments that ranged from \$42,470 to \$49,754 or from \$19.20 to \$21.02 per square foot of living area. The subject's improvement assessment of \$49,729 or \$22.35 per square foot of living area falls above the range established on a per square foot basis by the best comparables in this record. After considering adjustments to the comparables for differences from the subject, the Board finds the appellant was able to demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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: June 18, 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

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