



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

APPELLANT: Milton Isaacs
DOCKET NO.: 16-20380.001-R-1
PARCEL NO.: 05-33-411-001-0000

The parties of record before the Property Tax Appeal Board are Milton Isaacs, 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: \$7,248
IMPR.: \$46,654
TOTAL: \$53,902

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 masonry construction. The dwelling is 77 years old and has 1,858 square feet of living area. Features of the home include a full finished basement, two fireplaces and a one-car garage. The property has a 5,799 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 as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables with the same neighborhood and classification codes as the subject. The comparables are improved with two-story, class 2-05 dwellings of frame, masonry or stucco construction. The dwellings are from 77 to 92 years old and contain from 1,701 to 1,884 square feet of living area. The comparables have unfinished basements, either full or partial. One comparable has central air conditioning; four

comparables have a fireplace; and each comparable has a garage, either one-car or two-car. The comparables have improvement assessments that range from \$39,686 to \$43,878 or from \$23.29 to \$24.06 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$44,034 or \$23.70 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 \$53,902 was disclosed. The subject property has an improvement assessment of \$46,654 or \$25.11 per square foot of living area. The board of review presented descriptions and assessment information on four comparable properties. The comparables have the same neighborhood and classification codes as the subject and were described as being located a quarter-mile from the subject property. The comparables are improved with two-story, class 2-05 dwellings of masonry construction. The dwellings are from 75 to 94 years old and contain from 1,718 to 2,010 square feet of living area. Three comparables have full unfinished basements, and one has a partial finished basement. One comparable has central air conditioning. The comparables have one or two fireplaces as well as garages that range from one-car to two and one-half car. The comparable properties have improvement assessments that range from \$51,007 to \$54,263 or from \$25.98 to \$29.99 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 nine suggested comparables. The Board finds that all of the comparables were generally similar to the subject in most characteristics. However, the appellant's comparables #1, #2 and #4 and board of review comparables #2 and #3 were somewhat older than the subject and received reduced weight in the Board's analysis. The Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #5 and board of review comparables #1 and #4. The appellant's comparables #3 and #5 and board of review comparable #1 were the same age as the subject, and board of review comparable #4 was the only comparable in the record to have a finished basement like the subject. The appellant's comparables #3 and #5 and board of review comparables #1 and #4 had improvement assessments that ranged from \$41,499 to \$54,263 or from \$23.70 to \$29.99 per square foot of living area. The subject's improvement assessment of \$46,654 or \$25.11 per square foot of living area falls within the range established by the best comparables in this record. The Board considered adjustments and differences in the comparables when compared to 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.

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: July 16, 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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