



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

APPELLANT: Scott Ubersox
DOCKET NO.: 16-20435.001-R-1
PARCEL NO.: 10-14-204-026-0000

The parties of record before the Property Tax Appeal Board are Scott Ubersox, 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: \$8,342
IMPR.: \$45,158
TOTAL: \$53,500

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 2-story dwelling of frame exterior construction with 2,092 square feet of living area. The dwelling is approximately 75 years old. Features of the home include a full finished basement, central air conditioning, a fireplace and a 1-car garage. The property has a 6,674-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 inequity¹ and overvaluation as the bases of the appeal. In support of the overvaluation argument, the appellant partially completed Section IV-Recent Sale Data disclosing the subject was purchased on July 23, 2015 for a price of \$535,000 as set forth in

¹ The appellant's appeal was marked as if equity was in-part the basis of the appeal, however, the appellant failed to include any equity comparables.

Section IV-Recent Sale Data of the appeal petition. To document the sale, the appellant submitted a copy of the Settlement Statement indicating no realtor commissions were paid. Counsel for the appellant reported that the sale was an arm's length transaction and the sellers were Dale Griffin and Pat O'Connell. However, counsel failed to disclose if the property was advertised, how it was advertised or the length of time the subject was on the market.

The appellant's attorney also submitted a brief claiming the 2014 three-year median assessment level of the subject should be 8.20% instead of the Cook County Real Property Assessment Classification Ordinance level of assessment for Class 2 property of 10%. In support of this claim, the appellant submitted a printout of Assessment Ratios for 2014 showing the median level of assessment for Class 2 property for Evanston Township for 2014 was 8.20% as determined by the Illinois Department of Revenue. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$43,870.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,500. The subject's assessment reflects a market value of \$535,000 or \$255.74 per square foot of living area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The subject property has an improvement assessment of \$45,158 or \$21.59 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within the same neighborhood assessment code as the subject property. The comparables consist of 2-story dwellings that range in age from 74 to 79 years old. The comparables have partial or full basements, two of which have finished areas, one or two fireplaces and 1-car or 2-car garages. One of the comparables has central air conditioning. The dwellings range in size from 1,819 to 2,225 square feet of living area and have improvement assessments ranging from \$48,748 to \$57,536 or from \$24.67 to \$28.69 per square foot of living area. Comparable #3 sold November 2013 for a price of \$524,000 or \$288.07 per square foot of living area including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the evidence in the record does not support a reduction to the subject's assessment.

The Board finds the best evidence of market value to be the purchase of the subject property in July 23, 2015 for a price of \$535,000. The appellant provided evidence demonstrating the sale had elements of an arm's length transaction. The appellant disclosed the sellers were Dale Griffin and Pat O'Connell. Based on this record the Board finds the subject's assessment is

already reflective of market value and a further reduction in the subject's assessment is not justified.

Section 1910.50 of the rules of the Property Tax Appeal Board provides in part that:

- c) The decisions of the Property Tax Appeal Board will be based on equity and the weight of the evidence...
- 2) In Cook County, for residential property of six units or less currently designated as Class 2 real estate according to the Cook County Real Property Assessment Classification Ordinance, as amended, when sufficient probative evidence indicating the estimate of full market value of the subject property on the relevant assessment date is presented, the Board may consider evidence of the appropriate level of assessment for property in that class. The evidence may include:
 - A) the Department of Revenue's annual sales ratio studies for Class 2 property for the previous three years; and
 - B) competent assessment level evidence, if any, submitted by the parties pursuant to this Part.

86 Ill.Admin.Code §1910.50(c)(2)(A)(B)

Therefore, for purposes of this analysis, the Cook County Real Property Assessment Classification Ordinance level of assessment for Class 2 property of 10% apply and no further reduction in the subject's assessment is warranted.

The taxpayer also 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 on this basis.

Although the appellant indicated the appeal was being based in part on assessment equity, the appellant did not submit any equity evidence. The board of review submitted information on a total of three suggested equity comparables for the Board's consideration. The Board finds the board of review comparables are similar when compared to the subject in location, age, dwelling size, design and most features. These comparables have improvement assessments ranging from \$48,748 to \$57,536 or from \$24.67 to \$28.69 per square foot of living area. The subject's improvement assessment of \$45,158 or \$21.59 per square foot of living area falls below the range established by the comparables contained in this record. 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 on this basis.

The appellant also contends the subject's assessment level should be 8.20% based on the median level of assessment for Evanston Township for tax year 2014. The Board finds the township median level of assessment for 2014 is inappropriate in determining the assessed value in tax year 2016.

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: August 20, 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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