



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

APPELLANT: David Alt
DOCKET NO.: 16-20436.001-R-1
PARCEL NO.: 05-35-202-010-0000

The parties of record before the Property Tax Appeal Board are David Alt, 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: \$13,357
IMPR.: \$70,343
TOTAL: \$83,700

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 one-story dwelling of masonry construction with 2,483 square feet of living area. The dwelling is 62 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a two-car attached garage. The property has a 10,275 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 improvement assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables, three of which are located within the same neighborhood assessment code as the subject. The comparables are improved with one-story and multi-story, class 2-04 dwellings of frame, masonry, or frame and masonry construction ranging in size from 2,170 to 2,370 square feet of living area. The

dwellings range in age from 56 to 63 years old. One comparable has a crawl space foundation, and four comparables have partial basements, one of which has finished area. Features include central air conditioning, a fireplace and one-car or two-car garage. The comparables have improvement assessments ranging from \$44,877 to \$61,022 or from \$20.68 to \$25.75 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$57,233 or \$23.05 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 \$83,700. The subject property has an improvement assessment of \$70,343 or \$28.33 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located within the same neighborhood code as the subject. The comparables are improved with one-story and multi-story, class 2-04 dwellings of frame or frame and masonry construction ranging in size from 2,013 to 2,502 square feet of living area. The dwellings range in age from 55 to 66 years old and have partial or full finished basements. Three comparables have central air conditioning. Each comparable has a fireplace and one-car or two-car garage. The comparables have improvement assessments ranging from \$66,727 to \$183,329 or from \$29.94 to \$73.27 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

As part of the evidence, both parties disclosed the subject property sold in June 2015 for a price of \$880,000 or \$354.41 per square foot of living area, including land.

Conclusion of Law

The appellant 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 suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 through #3 along with the board of review comparables #2 through #4 due to their dissimilar multi-story heights, considerably smaller dwelling size, and/or lack of a basement when compared to the subject. In addition, the Board also finds the board of review comparable #2 appears to be an outlier in comparison to the other comparables with its significantly higher improvement assessment.

The Board finds the best comparables are the appellant's comparables #4 and #5 along with the board of review comparable #1. These comparables are most similar to the subject in location, one-story design, age, dwelling size, and other features. These three comparables have improvement assessments ranging from \$25.28 to \$29.94 per square foot of living area. The subject's improvement assessment of \$28.33 per square foot of living area is within the range on a per-square-foot basis. After considering adjustments to the comparables for differences when

compared to the subject, 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.

Moreover, the subject's total assessment of \$83,700 reflects an estimated market value of \$837,000, or \$337.09 per square foot of living area, including land, when applying the level of assessment for class 2, residential property under the Cook County Real Property Classification Ordinance of 10%. The Board notes the subject's assessment reflects a market value lower than its sale price of \$880,000 in July 2015.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

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

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