



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

APPELLANT: John Powell
DOCKET NO.: 16-20438.001-R-1
PARCEL NO.: 11-07-104-021-0000

The parties of record before the Property Tax Appeal Board are John Powell, 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: \$9,300
IMPR.: \$60,223
TOTAL: \$69,523

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 and masonry exterior construction with 3,389 square feet of living area. The dwelling is 92 years old. Features of the home include a crawl space foundation, central air conditioning, a fireplace, and a two-car garage. The property has a 6,200 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 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 two-story, class 2-06 dwellings of frame or frame and masonry exterior construction containing from 3,088 to 3,597 square feet of living area. The dwellings range in

age from 105 to 138 years old and have partial or full unfinished basements. Two comparables have central air conditioning, one comparable has a fireplace, and each comparable has a garage ranging in size from 1-car to 2½-car. The comparables have improvement assessments that range from \$55,098 to \$64,214 or from \$17.60 to \$17.85 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$60,223 or \$17.77 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 \$71,556. The subject property has an improvement assessment of \$62,256 or \$18.37 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 that are located within the same neighborhood assessment code as the subject. The comparables are improved with two-story, class 2-06 dwellings of frame and masonry or stucco exterior construction containing from 2,468 to 3,238 square feet of living area. The dwellings range in age from 87 to 102 years old and have partial or full basements, one of which has finished area. Two comparables have central air conditioning. Each comparable has one or two fireplaces and a two-car or a three-car garage. The comparables have improvement assessments that range from \$58,195 to \$62,817 or from \$19.40 to \$23.58 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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 evidence in the record supports a reduction in the subject's assessment is warranted.

The parties submitted eight suggested comparables for the Board's consideration. The Board recognizes all of the comparables have superior partial or full basements when compared to the subject which lacks a basement. The Board gave less weight to the appellant's comparables #1, #2, #4, and #5 due to their considerably older ages and the board of review comparable #3 due to its considerably smaller dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3 along with the board of review comparables #1 and #2. These comparables received greater weight by the Board because they are closer in age to the subject and most similar in location, two-story design, exterior construction, dwelling size, and other features. These comparables have improvement assessments ranging from \$60,981 to \$62,817 or from \$17.77 to \$19.48 per square foot of living area. The subject's improvement assessment of \$62,256 or \$18.37 per square foot of living area falls within the range established by the best comparables in this record. However, after considering adjustments to the comparables for differences when compared to the subject, such as age, superior foundation, and/or other features, the Board finds

the evidence demonstrates that the subject's improvement is 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: 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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