



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

APPELLANT: Joseph Dentzer  
DOCKET NO.: 16-20686.001-R-1  
PARCEL NO.: 10-24-210-003-0000

The parties of record before the Property Tax Appeal Board are Joseph Dentzer, 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:** \$4,000  
**IMPR.:** \$17,000  
**TOTAL:** \$21,000

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 multi-family dwelling of stucco exterior construction with 1,586 square feet of living area. The dwelling is approximately 111 years old. Features include a full unfinished basement and a 2-car garage. The property has a 4,000-square foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and contention of law as the bases of the appeal. In support of the overvaluation argument, the appellant completed Section IV-Recent Sale Data disclosing the subject was purchased on November 1, 2014 for a price of \$210,000. To document the sale, the appellant submitted a copy of the Settlement Statement indicating realtor commissions were paid and a copy of the Real Estate Contract. Counsel for the appellant reported that the sale was an arm's length transaction and the sellers were Frederick W. Gleave

and Gloria S. Gleave and the parties to the transaction were not related. Counsel also disclosed the property was advertised for sale in the Multiple Listing Service (MLS).

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%. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$17,220.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,000. The subject's assessment reflects a market value of \$210,000 or \$132.41 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.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales with the same classification code as the subject property. Comparable #4 is located .25 of a mile from the subject property. The comparables consist of 2-story multi-family dwellings of frame or masonry exterior construction that range in age from 102 to 123 years old. The comparables have full basements, two of which have finished areas. Two of the comparables have central air conditioning and three comparables have 2-car or 4-car garages. The dwellings range in size from 1,452 to 1,684 square feet of living area and sold from November 2014 to August 2016 for prices ranging from \$220,000 to \$456,000 or from \$151.52 to \$270.78 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 November 1, 2014 for a price of \$210,000. The appellant provided evidence demonstrating the sale had elements of an arm's length transaction. The appellant disclosed the sellers were Frederick W. Gleave and Gloria S. Gleave. 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)

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 not applicable in determining the assessed value in tax year 2016. Therefore, for purposes of this analysis, the Cook County Real Property Assessment Classification Ordinance level of assessment for Class 2 property of 10% shall apply. 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.

Furthermore, the board of review submitted four suggested sales for the Board's consideration. Less weight was given to board of review comparable sales #1 through #3 due to their distant locations when compared to the subject property. The Board finds board of review comparable sale #4 sold proximate in time to the January 1, 2016 assessment date and was very similar when compared to the subject in location, age, dwelling size, design and most features. This comparable sold in June 2016 for a price of \$340,000 or \$219.35 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$210,000 or \$132.41 per square foot of living area, including land, which falls well below the best comparable sale contained in this record. Therefore, the Board finds the subject is not overvalued as depicted by the best comparable sale contained in this record and the subject's assessment currently reflects its 2014 purchase price.

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.

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Chairman





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Member

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Member





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Member

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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



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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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