



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

APPELLANT: Christopher Steiner
DOCKET NO.: 16-20698.001-R-1
PARCEL NO.: 05-34-419-003-0000

The parties of record before the Property Tax Appeal Board are Christopher Steiner, 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: \$11,925
IMPR.: \$50,947
TOTAL: \$62,872

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 stucco exterior construction with 2,564 square feet of living area. The dwelling is approximately 104 years old. Features of the home include a full unfinished basement, two fireplaces and a 1-car garage. The property has a 9,540 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 assessment inequity, overvaluation and contention of law as the bases of the appeal. In support of the inequity argument the appellant submitted information on five equity comparables with the same classification code as the subject property. The homes have a different neighborhood code than the subject property. The comparables are improved with 2-story dwellings of frame or frame and masonry exterior construction that range in age from 63 to

118 years old. Four of the comparables have full basements, two of which have finished areas; four of the comparables have central air conditioning; one of the comparables has a fireplace and four comparables have 2-car or 3-car garages. The dwellings range in size from 2,518 to 2,586 square feet of living area and have improvement assessments ranging from \$35,742 to \$37,672 or from \$14.18 to \$14.69 per square foot of living area.

In support of the overvaluation argument, the appellant submitted an appraisal estimating the subject property had a market value of \$560,000 as of April 7, 2014. The appraisal was prepared by Ricard Ralph, a certified residential real estate appraiser.

The appraiser developed the sales comparison approach to value using five comparable sales and two listings. The comparables consist of 2-story dwellings that range in age from 71 to 110 years old and are located from .22 to 1.68 miles from the subject property. Each comparable has a basement, four of which have finished areas. Five of the comparables have central air conditioning; six of the comparables have one or two fireplaces and six of the comparables have 1-car or 2-car garages. The dwellings range in size from 1,824 to 2,396 square feet of living area and are situated on sites ranging in size from 5,120 to 10,048 square feet of land area. Five of the comparables sold from August 2013 to February 2014 for prices ranging from \$525,000 to \$595,000 or from \$243.35 to \$301.54 per square foot of living area, including land. Two of the comparables were listed in April 2014 for prices of \$559,000 and \$649,000 or \$283.90 and \$292.98 per square foot of living area, including land. The appraiser made adjustments to each comparable for differences from the subject property to arrive at adjusted prices ranging from \$542,000 to \$599,000. The appraiser arrived at an estimated value under the sales comparison approach of \$560,000.

Based on this evidence, the appellant requested the subject's 2016 improvement assessment be reduced to \$56,000 to reflect the appraisal.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$62,872. The subject's assessment reflects a market value of \$628,720 or \$245.21 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 \$50,947 or \$19.87 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 with the same neighborhood and classification codes as the subject property. The homes were described as being located on the same block or .25 of a mile from the subject property. The comparables are improved with 2-story dwellings of stucco exterior construction that range in age from 103 to 106 years old. The comparables have one or two fireplaces and 2-car garages. Two of the comparables have a partial or full basement, one of which has finished and one comparable has central air conditioning. The dwellings range in size from 2,308 to 2,511 square feet of living area and have improvement assessments ranging from \$49,691 to \$60,818 or from \$21.02 to \$25.14 per square foot of living area. Comparable #3 sold in August 2016 for a price of \$799,000 or \$318.20 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The record contains an appraisal submitted by the appellant and one comparable sale provided by the board of review. The Board finds the appellant's appraisal is unpersuasive and not a credible indicator of value. The Board finds the appellant's April 2014 appraisal is dated and less indicative of fair market value as of the subject's 2016 assessment date at issue. The Board finds board of review's comparable sale #3 is proximate in time to the January 1, 2016 assessment date and similar when compared to the subject in location, age, dwelling size, design and most features. This comparable sold August 2016 for a price of \$799,000 or \$318.20 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$628,720 or \$245.21 per square foot of living area, including land, falls below the best comparable sale established in this record. Based on this evidence, the Board finds the subject is not overvalued and a reduction in the assessment is not justified on this basis.

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.

The parties submitted information on a total of nine suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables due to their distant location when compared to the subject property. The Board finds the board of review comparables are more similar when compared to the subject in location, age, dwelling size, design and most features. These comparables have improvement assessments ranging from \$21.02 to \$25.14 per square foot of living area. The subject's improvement assessment of \$19.87 per square foot of living area falls below the best comparables established in this record. Based on this evidence, 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.

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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