



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

APPELLANT: Eugene Salamon
DOCKET NO.: 16-21169.001-R-1
PARCEL NO.: 11-19-225-007-0000

The parties of record before the Property Tax Appeal Board are Eugene Salamon, the appellant(s); 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: \$ 8,905
IMPR.: \$43,194
TOTAL: \$52,099

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 61-year-old, one-story dwelling of frame and masonry construction with 1,878 square feet of living area. Features of the home include a full basement, a fireplace, and a two-car garage. The property has a 6,850 square foot site and is located in Evanston Township, Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity in land and improvement as the basis of the appeal. In support of this argument the appellant submitted information on four suggested equity comparables. These comparables are located within 2 ½ blocks and are described as masonry, stucco, or frame and masonry dwellings that range: in age from 49 to 123-years old; in lot size from 7,200 to 19,942 square feet of land; in improvement size from 1,826 to 4,956 square feet of living area; in improvement assessment from \$10.30 to \$19.28 per square foot of living area; and with land assessment of \$1.30 per square foot of land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,057. The subject property has an improvement assessment of \$52,152 or \$27.77 per square foot of living area and a land assessment of \$8,905 or \$1.30 per square foot of land. In support of its contention of the correct assessment the board of review submitted information on three suggested equity comparables with sales data on of those properties. All of those comparable properties are located in the town of Evanston and range: in age from 61 to 63-years old; in lot size from 10,275 to 38,211 square feet of land; in improvement size from 1,946 to 3,924 square feet of living area; in improvement assessment from \$24.89 to \$34.71 per square foot of living area; and with land assessment of \$1.30 per square foot of land.

In written rebuttal, the appellant submitted a brief arguing that the board of review's suggested equity comparables are outside of the immediate area and in excess of three miles from the subject property. In support of this proposition, the appellant submitted an aerial map showing the subject and the three mile radius. In addition, the appellant distinguished the board of review's suggested comparables from the subject property based on lot size, improvement size, and room count. Finally, the appellant argued that the subject's assessment from the previous year to the lien year at issue suggests a 32% increase, which he argues is manifestly unjust.

At hearing, the appellant reiterated his inequity argument. The appellant argued that the subject is a Tier 3 property and has no riparian rights. He distinguished the subject from Tier 1 properties, which have direct access to the lake, and Tier 2 properties, which have a view of the lake but have no direct access. The appellant did not cite or submit in evidence any treatise or authority on appraisal theory as to the Tier distinction or riparian rights. The appellant also argued that the Board in a prior 2004 decision, submitted in the record as Exhibit A, lowered the assessment in part based on the distinction between properties with riparian rights and ones with no such rights. He also argued that his comparable #3, which is 150 feet away from the subject but has riparian rights on Lake Michigan, shows the manifestly unfair assessment of the subject. The board of review rested on the evidence.

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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

As to the appellant's percentage increase argument, the Board finds that the appellant's argument that the subject's assessment increased by a large percentage for the reassessment does not support his contention of unequal treatment. The cornerstone of uniformity in assessment is the fair market value of the property. Kankakee County Board of Review v. The Property Tax Appeal Board, 544 N.E.2nd 762 (1989). Unequal treatment in the assessment process is

demonstrated when properties of similar market values are assessed at substantially different levels. The mere contention that assessments among neighboring properties changed from one year to the next at different rates does not demonstrate that the properties are assessed at substantially different level of fair market value. Therefore, the Board gives no weight to this argument.

As to the land, the Board finds the best evidence of assessment equity to be appellant's comparable #1 and #4, and the board of review's comparable #1 and #2. These comparables have a land assessment of \$1.30 per square foot of land. The subject's land assessment of \$1.30 per square foot of land falls within the range established by the best comparables in this record. Based on this record, the Board finds that the appellant did not meet this burden of proof and a reduction in the subject's land assessment is not warranted.

As to the improvement, the Board finds the best evidence of assessment equity to be appellant's comparables #3 and #4 based on their location in close proximity to the subject, and the board of review's comparables #1 and #2 based on their size and age. These comparables had improvement assessments that ranged from \$10.30 to \$34.71 per square foot of living area. In comparison, the subject's improvement assessment of \$27.76 per square foot of living area is within the range. However, the Board gives more weight to the appellant's comparables which are located in close proximity to the subject. The Board finds the subject is over assessed when comparing the subject based on location. However, the Board also finds that recognized appraisal principles provide that larger properties generally yield lower assessment per square foot. Therefore, the Board finds that the subject should be assessed higher than appellant's comparable #4. After adjustments for pertinent factors, the Board finds that the subject's improvement was 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: June 18, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Eugene Salamon
919 Sheridan Rd
Evanston, IL 60202

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602