



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

APPELLANT: Robert Fisher
DOCKET NO.: 16-21308.001-R-1
PARCEL NO.: 11-19-117-012-0000

The parties of record before the Property Tax Appeal Board are Robert Fisher, the appellant, by attorney Scott L. David, of Much Shelist 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: \$8,640
IMPR.: \$32,563
TOTAL: \$41,203

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 1.5-story and part two-story dwelling of stucco exterior construction with 1,590 square feet of living area.¹ The dwelling is approximately 128 years old. Features of the home include a full unfinished basement and central air conditioning. The property has a 6,400 square foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a retrospective appraisal estimating the subject property had a market value

¹ The appellant refers to the subject as a two-story dwelling whereas the board of review refers to the subject as a 1.5-story dwelling. The front and rear photographs of the subject's dwelling in the appellant's appraisal depict the subject as a 1.5-story and part two-story dwelling. This discrepancy will not impact the board's decision since both parties agree upon the square footage of the subject dwelling.

of \$365,000 as of January 1, 2016. The appellant's appraisal was completed using the sales comparison approach in estimating a market value for the subject property. The appellant's appraisers selected four comparable properties and submitted a sales comparable map showing the comparables are located from .09 to .22 of a mile from the subject property. The properties have land sizes ranging from 2,400 to 9,000 square foot sites. The comparables are one-story and two-story dwellings built from 1852 to 1916 and range in size from 1,218 to 1,825 square feet of living area. The comparables sold from November 2014 to November 2015 for prices ranging from \$277,500 to \$428,552 or from \$214.29 to \$234.82 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject to arrive at a final adjusted price per square foot, including land, ranging from \$212.14 to \$232.47.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,203. The subject's assessment reflects a market value of \$412,030 or \$259.14 per square foot of living area, including land, when using the level of assessment 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 a grid analysis containing information on four comparable sales properties. The comparables are located within the same neighborhood code and "subarea" as the subject property. The comparables are improved with 1-story and 1.5-story dwellings ranging in size from 1,016 to 1,395 square feet of living area. The comparables range in age from 95 to 125 years old and have full basements, one of which has a finished recreational room. One comparable has a fireplace and each comparable has a one-car or a two-car garage. The comparables sold from June 2015 to December 2016 for sales price ranging from \$346,500 to \$520,000 or from \$326.78 to \$409.09 per square foot of living area, including land.

Conclusion of Law

The appellant contends 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.

The Board gives little weight to the value conclusion of the appellant's retrospective appraisal report. The appraiser relied upon the sales comparison approach to value in estimating the subject's market value but made incorrect square foot adjustments to the comparable sales. Particularly, the appraiser made incorrect negative adjustments to comparables for inferior dwelling sizes and a positive adjustment to a comparable for a superior dwelling size when compared to the subject. Furthermore, the lack of adequate property descriptions of the comparables sales further detracts from the comparative analysis within the appraisal and the reliability of the value adjustments used to obtain the subject's value conclusion. The appraisal's comparable sale #1 is somewhat outdated when more recent comparable sales closer to the January 1, 2016 assessment date were available and presented as evidence by the board of review. In summary, the Board finds these inconsistencies of the comparable sales undermines

the value conclusion of the appellant's retrospective appraisal report. The Board also gives less weight to the board of review comparable sales #1 and #3 due to their considerably smaller dwelling size or full basement with finished formal recreational room when compared to the subject's larger dwelling size and full unfinished basement.

The Board finds the best evidence of market value to be the board of review comparable sales #2 and #4. The Board gives greater weight to these comparables because of the board of review's more detailed property descriptions, and these comparables are most similar to the subject in location, style, dwelling size, and foundation. In addition, these two comparables sold proximate in time to the January 1, 2016 assessment date at issue. These two comparables sold in April 2015 and June 2015 for prices of \$449,000 and \$520,000 or \$326.78 and \$372.76 per square foot of living area, including land. The subject's assessment reflects a market value of \$412,030 or \$259.14 per square foot of living area, including land, which is below the two most comparable sales contained in this record. Based on this record, the Board finds a reduction in the subject's assessment is not 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

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