



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

APPELLANT: Hiroshi & Kathleen Okano  
DOCKET NO.: 16-21357.001-R-1  
PARCEL NO.: 05-33-410-005-0000

The parties of record before the Property Tax Appeal Board are Hiroshi Okano, the appellants, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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:** \$14,715  
**IMPR.:** \$54,285  
**TOTAL:** \$69,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 brick and frame exterior construction with 2,722 square feet of living area.<sup>1</sup> The dwelling is approximately 66 years old. Features of the home include a finished basement, central air conditioning, two fireplaces and a two-car garage. The property has an 11,712 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 appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$650,000

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<sup>1</sup> The Board finds the best evidence of dwelling size is contained in the appraisal as it contains a schematic drawing and calculations of the dwelling size.

as of January 1, 2016. The appraisal was prepared by Charles Schwarz, a certified residential real estate appraiser.

Under the sales comparison approach, the appraiser analyzed four comparable sales located from .25 to 1.25 miles from the subject property. The comparables consist of two-story dwellings that range in age from 74 to 89 years old. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 2,507 to 2,754 square feet of living area and are situated on sites that range in size from 6,576 to 7,906 square feet of land area. The comparables sold from August 2014 to December 2015 for prices ranging from \$600,000 to \$706,000 or from \$239.33 to \$256.35 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 \$633,500 to \$724,900. The appellants requested the total assessment be reduced to \$65,000 which would reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,000. The subject's assessment reflects a market value of \$690,000 or \$253.49 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 the subject's assessment, the board of review submitted information on four comparable sales located within the same neighborhood code as the subject property. The comparables consist of two-story dwellings that range in age from 65 to 86 years old. The comparables had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 2,309 to 2,429 square feet of living area and are situated on sites ranging in size from 5,300 to 6,576 square feet of land area. The comparables sold from February to September of 2015 for prices ranging from \$582,500 to \$710,000 or from \$244.03 to \$304.59 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 appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains an appraisal submitted by the appellants and information on four comparable sales provided by the board of review. The Board gives the final opinion of value found in the appraisal little weight due to lack of adjustments for date of sale in relation to a 2016 market value date. The Board will consider the raw sales data.

The Board gave less weight to the appellants' appraisal comparable sales #2 and #4 due to their 2014 sale dates which are not proximate in time for the January 1, 2016 assessment date at issue. Less weight was also given to the appellants' appraisal comparable sale #3 due to its older age

when compared to the subject property. Furthermore, the Board gave less weight to the board of review's comparable #4 due to its older age when compared to the subject property. The Board finds the appellants' comparable #1 and the three remaining board of review comparables sold more proximate in time to the subject's assessment date and are more similar to the subject in location, age, dwelling size, design and features. They sold from February to December of 2015 for prices ranging from \$582,500 to \$710,000 or from \$239.33 to \$304.59 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$690,000 or \$253.49 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in the record. Based on this evidence the Board finds the subject is not overvalued and a reduction in the 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.

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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: May 21, 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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