



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

APPELLANT: Jessica Lang
DOCKET NO.: 16-21399.001-R-1
PARCEL NO.: 10-13-429-003-0000

The parties of record before the Property Tax Appeal Board are Jessica Lang, 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 **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: \$13,080
IMPR.: \$46,298
TOTAL: \$59,378

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 is a 94 year-old, two-story dwelling of frame and masonry construction containing 2,292 square feet of living area. Features of the subject included central air conditioning, a full unfinished basement, a fireplace and a two-car garage. The property has a 10,900 square foot site located in Evanston, Evanston Township, Cook County. The subject is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal for the land assessed value and the improvement assessed value. In support of this argument, the appellant submitted four spread sheets entitled Tables 1 through 4. These tables cited 12 suggested comparable properties. The assessments per square foot for each of these comparables were based on the

2016 Cook County Assessor certified numbers. The most recent Board of Review certified numbers disclosed were for 2015.

The appellant offered Table 1 for land-only equity comparables, even though the appellant also listed improvement assessment information and sales information for each of these three comparables. The sales occurred from 2004 through 2007. The appellant offered Tables 2, 3 and 4 for nine improvement assessment comparable properties, but included land assessment information for each property. Of these nine cited properties, seven included sale information for sales that occurred from 1995 through 2012.

In total for the four Tables, the appellant submitted 12 suggested comparable properties for land and improvement equity assessment. These 12 properties were located from ½ block to five blocks from the subject. The land assessment properties ranged from \$1.07 to \$1.20 per square foot of land. The improvement assessment properties ranged from 2,304 to 4,867 square feet of living area, or from \$14.47 to \$23.92 per square foot. The appellant submitted descriptive information for each suggested comparable property. She requested a land assessment reduction to \$11,718 and an improvement assessment reduction to \$40,798.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$59,378. The subject property had a land assessment of \$13,080, or \$1.20 per square foot of land. The improvement assessment was \$46,298, or \$20.20 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparable properties. These properties included suggested land-only equity information. One of these comparable was located on the same block as the subject; two were within ¼ mile; and one was in the same subarea. Each of the four land-only comparables had an assessment of \$1.20 per square foot, the same as the subject. The improvement assessments of these four comparables ranged from \$20.57 to \$26.67 per square foot of living area.

In rebuttal, the appellant argued that the comparable properties submitted as evidence by the board of review should be given diminished weight because they were dissimilar to the subject in various key property characteristics. To elucidate the dissimilarity to the subject, the appellant submitted spread sheets listing 276 properties located in Subdivision Neighborhood 90 in descending order based on building [improvement] square footage. The board of review's four suggested improvement comparables were highlighted in bright red; the appellant's suggested comparables were highlighted in either blue, orange or pink. The appellant argued that these spread sheets disclose the board of review selected only three suggested comparables that were clustered close to the subject in improvement size, but were valued at a higher per square foot assessment than the subject. Conversely, the appellant argued her suggested comparables were clustered below the subject and valued at a lower per square foot assessment than the subject. The appellant reaffirmed the request for an assessment reduction.

At hearing, the appellant offered a one-page spread sheet as an exhibit for demonstrable purposes only. It disclosed a summary of the land, improvement and total assessments for the subject and equity comparable properties she cited in her Residential Petition. The appellant explained that

her rebuttal evidence of copious spread sheets is relevant to display how she and the board of review selected their suggested equity comparables. The appellant argued that the board of review's comparables were clustered in a range with improvement assessment per square foot higher than others that could have been selected. She highlighted an equity comparable cited by the board of review, its comparable #2, as an example of how the board of review selected a property similar with the subject, but that was overvalued. The appellant also reaffirmed that she was not raising an issue of overvaluation based on recent sales, and that she submitted some sale data only because she mistakenly believed the Petition required such information. The board of review rested on the documentary evidence it previously submitted.

Conclusion of Law

The appellant 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.

The appellant presented an organized and well-documented argument on how she and the board of review selected their respective suggested equity comparable properties. However, once the appellant has submitted evidence to challenge the correctness of the assessment, the Rules of the Property Tax Appeal Board require only that the board of review provide "substantive, documentary evidence or legal argument sufficient to support its assessment of the subject property..." 86 Ill.Admin.Code §1910.63(c). By submitting four suggested equity comparables, the board of review has met this requirement. There is no support cited by the appellant that mandates the board of review must submit only suggested comparables that have a higher equity assessment than the subject. It is sufficient that the board of review select properties similar with the subject in various key property characteristics and compare them to the subject. *See* 86 Ill.Admin.Code §1910.65. The appellant at hearing confirmed that the board of review's equity comparable #2 was similar with the subject in location, improvement features and living area. Her argument that this property should not be considered comparable because it was, in her words, "overvalued" begs the question of whether the subject property was, in fact, below the range of the best comparable properties in the record.

Although the appellant did not cite 2016 assessment information from the board of review, if any, the Board will consider the 2016 Assessor's assessment information. The Board finds the best evidence of improvement assessment equity to be the appellant's comparable(s) #1, #2 and #3, and the board of review's comparable(s) #1, #2 and #3. These comparable properties were most similar with the subject and had improvement assessments that ranged from \$17.31 to \$26.67 per square foot of living area. The subject's improvement assessment of \$20.20 per square foot of living area falls within the range established by the best comparable properties in this record. Based on this record, the Board finds the appellant did not demonstrate with clear

and convincing evidence that the subject's improvement was inequitably assessed and holds that a reduction in the subject's assessment is not justified.

Regarding the appellant's equity assessment argument for land, the Board finds the best evidence of land assessment equity to be the appellant's comparable(s) #1, #2 and #3, and the board of review's comparable(s) #1, #2, #3 and #4. These comparable properties were most similar with the subject and had land assessments that ranged from \$1.07 to \$1.20 per square foot of land. The subject's land assessment of \$1.20 per square foot of land falls within the range established by the best comparable properties in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and holds that 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: April 23, 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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