



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

APPELLANT: Robert Glascott  
DOCKET NO.: 16-21907.001-R-1  
PARCEL NO.: 11-18-103-011-0000

The parties of record before the Property Tax Appeal Board are Robert Glascott, the appellant, by attorney George J. Relias, of Relias Law Group, 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 **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:** \$ 6,958  
**IMPR.:** \$14,942  
**TOTAL:** \$21,900

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 118-year old, three-story, multi-family dwelling of frame and masonry construction with 4,962 square feet of living area. Features of this apartment building include a full basement and three apartments. The property has a 4,970 square foot site and is located in Evanston Township, Cook County. The subject is classified as a class 2-11, residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellant raised an overvaluation argument. In support of the overvaluation issue, the appellant submitted copies of multiple documents including: a settlement statement; an escrow receipt/disbursement authorization; the real estate transfer declaration; and a copy of the Cook County Recorder of Deeds website reflecting the recording of the subject's sale. This data indicated: that the parties were unrelated; that the subject was advertised for sale on the open

market; that the parties were each represented by real estate brokers; and that a warranty deed was issued and recorded. All of these documents indicate that the subject was purchased on March 28, 2014 for a price of \$219,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

At hearing, the appellant's attorney asserted that the subject contained three apartments and that the appellant resided in one of the units.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,955. Using the board of review's total assessment, the subject's market value was \$719,550 after applying 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 information on four sales. They are improved with a two-story, multi-family dwelling with masonry exterior construction. The improvements range: in age from 85 to 99 years; in size from 4,244 to 4,988 square feet of living area; and in improvement assessments from \$6.00 to \$17.73 per square foot. They sold from November, 2014, to May, 2016, for prices that ranged from \$150.36 to \$200.28 per square foot.

As to the subject property, the board of review's grid analysis reflected the subject's purchase in March, 2014 for a value of \$219,000, while a google document was attached to the pleadings indicating this same sale price.

At hearing, the board of review's representative rested on the written evidence. He testified that he had no personal knowledge of whether the board's sales reflected arm's length transactions or what the distinction was between an average or deluxe condition accorded by the assessor's office.

While not submitting written rebuttal, at hearing the appellant's attorney asserted in rebuttal that the board's sales were located from one mile to two and one-half miles distance from the subject property; thereby, diminishing their comparability to the subject.

### **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 *met* this burden of proof and a reduction in the subject's assessment *is* warranted on this issue.

The Board finds the best evidence of market value to be the purchase of the subject property in March, 2014 for a price of \$219,000 for the real estate. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. Even though the appellant failed to complete Section IV - Recent Sale Data of the appeal, the submitted documentation

disclosed that: the parties to the transaction were not related, the property was sold using a realtor, the property had been advertised on the open market, and a warranty deed was issued and recorded. In further support of the transaction, the appellant submitted a copy of the escrow and disbursement authorization, a settlement statement, the PTAX-203 Illinois Real Estate Transfer Declaration, and a website printout from the Cook County Recorder of Deeds office. The Board finds the purchase price is below the market value reflected by the assessment. Further, the Board finds that the board of review did not present any evidence to refute the contention that the purchase price was reflective of market value. In contrast, the board of review's evidence reflected the subject's sale as well as an attachment supporting that transaction.

Based on this record the Board finds the subject property had a market value of \$219,000 as of January 1, 2016. Since market value has been determined the 2016 level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. 86 Ill.Admin.Code §1910.50(c)(2)

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

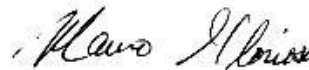
DISSENTING: \_\_\_\_\_

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:

May 26, 2020



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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