



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

APPELLANT: Steven Cejtin
DOCKET NO.: 16-22409.001-R-1
PARCEL NO.: 11-19-300-024-0000

The parties of record before the Property Tax Appeal Board are Steven Cejtin, 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: \$9,652
IMPR.: \$39,114
TOTAL: \$48,766

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 7,150 square foot parcel of land improved with a 115-year old, two-story, frame, single-family dwelling containing 1,952 square feet of living area. The property is located in Evanston Township, Cook County and is a class 2 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 letter arguing three reasons for a reduction. First, the appellant asserts that the subject is a certified City of Evanston landmark and repairs must be made in accordance with landmark requirements. The appellant included a copy of a City of Evanston landmark certificate, a copy of a letter the City of Evanston, a black and white photograph of the subject, and a black and white photograph of a box of nails. Second, the appellant asserts that comparable homes cannot be located because there are no homes of the same size with the same historical significance to compare to the subject. Third, the appellant asserts that the process the county

uses to value property incorrectly increase the values in the area because of the sale of a home that was not on the market for over 50 years.

The appellant's letter describes the subject and notes that it was certified as historically significant because of its fine and vernacular architecture. He stated this property was given historic significance in 1978 when it was a rental property and that when he purchased the property in 1987 he made extensive repairs and rehabilitation to the home to restore it. The appellant disclosed that he is concerned that the historical significance of the house could reduce its market value. He further argued that the sale of one home on his block caused a ripple effect in increasing the assessed value of property in close proximity to this home.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment of the subject of \$48,766. The subject's assessment reflects a market value of \$487,660 or \$249.83 per square foot of building area using the Cook County Ordinance Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of the assessment the board of review submitted four equity comparables. These comparables are located within one-quarter of a mile of the subject with one property located on the subject's block. They are described as two-story, frame, single-family dwellings ranging: in age from 108 to 133; in size from 1,680 to 2,114 square feet of building area; and in improvement assessment from \$20.04 to \$21.51 per square foot of building area.

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 failed to provide any evidence to show that the subject is overvalued. The Board acknowledges that the subject is listed as a landmark. However, the appellant failed to submit any evidence as to how this status affects the value of the subject. Without this pertinent data, the Board is unable to determine if the subject is overvalued when compared to other properties both those that may have a landmark status and those that do not. Therefore, the Board finds that appellant failed to show by a preponderance of the evidence that the subject is overvalued, and a reduction 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: January 15, 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

Steven Cejtin
1125 Washington St.
Evanston, IL 60202

COUNTY

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