



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

APPELLANT: Harvey Dalin
DOCKET NO.: 16-22426.001-R-1
PARCEL NO.: 11-30-110-010-0000

The parties of record before the Property Tax Appeal Board are Harvey Dalin, the appellant, by attorney Abby L. Strauss, of Schiller Strauss & Lavin PC 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: \$4,991
IMPR.: \$13,509
TOTAL: \$18,500

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 2-story multi-family dwelling of brick exterior construction with 2,384 square feet of living area.¹ The dwelling is approximately 57 years old. Features include a full basement, finished as an apartment and central air conditioning. The property has a 3,235 square foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-11 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 an appraisal estimating the subject property has a market value of \$185,000

¹ The appellant's appraisal reported 2,384 square feet of living area, although the assessing officials reported 3,577 square feet of living area. The Board finds this discrepancy does not prohibit making a determination of the correct assessment but also finds the appraiser inspected the subject property making her decision more credible.

as of January 1, 2016. The appraisal was prepared by Audrey Clamage, a certified residential real estate appraiser. In estimating the market value of the subject property, the appraiser developed the sales comparison approach, the cost approach and the income approach to value.

Under the sales comparison approach to value, the appraiser analyzed three comparable sales located from .46 to 2.22 miles from the subject property. The comparables consist of 2-story multi-family dwellings that range in age from 89 to over 100 years old. The comparables have full basements, two of which are finished as apartments and central air conditioning. One comparable has a garage. The dwellings range in size from 2,059 to 2,326 square feet of living area and are situated on sites ranging in size from 2,844 to 5,130 square feet of land area. The comparables sold in February or September 2015 for prices ranging from \$160,000 to \$215,000 or from \$77.71 to \$92.43 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 \$168,500 to \$230,000. The appraiser arrived at an estimated value under the sales comparison approach of \$185,000.

In estimating the cost approach to value, the appraiser estimated the subject's land value at \$30,000. The appraiser then calculated a replacement cost-new of \$272,390. The appraiser estimated physical depreciation of \$43,245 for a depreciated improvement value of \$229,145. The land was added back to arrive at an estimate a value for the subject property under the cost approach of \$259,100.

The appraiser also developed the income approach to value based on the gross rent multiplier. Using rental comparables the appraiser arrived at a market rent for the subject's unit #1 of \$900 per month, unit #2 of \$1,300 per month and unit #3 of \$1,300 resulting in a total monthly rental for the subject property of \$3,500. Applying the gross rent multiplier of 53.00 the appraiser arrived at an estimated market value of \$185,500 under the income approach to value.

Based on this evidence, the appellant requested the total assessment be reduced to \$18,500 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 \$47,141. The subject's assessment reflects a market value of \$471,410 or \$197.74 per square foot of living area, land included, when using 2,384 square feet of living area and 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 comparables sales located within the same neighborhood assessment code as the subject property. The comparables consist of 2-story multi-family dwellings that range in age from 86 to 92 years old. The comparables have full unfinished basements and 2-car garages. One comparable has two fireplaces. The dwellings range in size from 2,962 to 3,679 square feet of living area and are situated on sites ranging in size from 4,041 to 6,006 square feet of land area. The comparables sold from December 2013 to July 2015 for prices ranging from \$481,500 to \$535,000 or from \$135.91 to \$163.74 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant critiqued the board of review's comparables and argued that the comparables should be given no weight because the comparables lacked sales data.

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.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant, estimating the subject property had a market value of \$185,000 as of January 1, 2016. In estimating the market value of the subject property, the appraiser developed the sales comparison approach, cost approach and income approaches to value. The Board finds this appraisal to be persuasive because the appraiser personally inspected the subject property and developed the traditional approaches to value in estimating the subject's market value.

The Board gave less weight to the board of review comparable sales due to their larger dwelling sizes when compared to the subject property. Based on this record the Board finds the subject's assessment is not reflective of market value and a reduction in the subject's assessment is warranted commensurate with the appellant's request.

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: July 16, 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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