



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

APPELLANT: Robert Fisher  
DOCKET NO.: 16-23630.001-R-1  
PARCEL NO.: 11-19-117-014-0000

The parties of record before the Property Tax Appeal Board are Robert Fisher, the appellant, by attorney Scott L. David, of Much Shelist 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:** \$9,315  
**IMPR.:** \$39,859  
**TOTAL:** \$49,174

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 frame construction. The dwelling is approximately 123 years old and has 2,385 square feet of living area. Features of the dwelling include two apartment units and a full unfinished basement. The property has a 6,900 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 report estimating the subject property had a market value of \$300,000 as of January 1, 2016. The appraisal report was dated and signed on August 12, 2016, and was prepared by John B. Murphy and Harry M. Fishman, certified appraisers, and Mitchell J. Perlow, as supervisory appraiser. The appraisers developed the sales comparison approach for estimating the market value of the subject property. The appraisers considered five comparable

properties that sold from November 2013 to February 2016 for prices that ranged from \$210,000 to \$260,000 or from \$82.74 to \$132.41 per square foot of living area, land included. The appraisers did not report the comparables' proximity to the subject property, and their location was not revealed on the appraisers' map of the subject's neighborhood.<sup>1</sup> According to the appraisers, "most of the comparables are from the same or a very similar nearby general area as the subject<sup>2</sup>." The comparables have sites that range from 3,125 to 6,750 square feet of land area. The comparable properties are improved with one, 2½-story and four, 2-story, multi-family dwellings of masonry or frame construction. The dwellings were constructed from 1903 to 1947 and range in size from 1,586 to 2,608 square feet of living area. After identifying differences between the comparable properties and the subject, the appraisers made modest adjustments to the sale prices for differences in changes in market condition (date of sale), physical characteristics, condition; and land to ground floor area ratio. The appraiser concluded the subject property had a market value of \$125 per square foot or \$298,125, which was rounded up to \$300,000 as of January 1, 2016. Based upon the appraisal, the appellant requested that the subject's total assessment be reduced to \$30,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,174. The subject's assessment reflects a market value of \$491,740 or \$206.18 per square foot of living area, land included, when applying the 10% level of assessment for class 2 residential properties 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 comparable sales that sold from May 2014 to July 2015 for prices that ranged from \$535,000 to \$782,500 or from \$220.53 to \$349.02 per square foot of living area, land included. The comparable sales have the same assigned classification code as the subject. One of the comparables was described as being located a quarter-mile from the subject property, and another comparable was described as being located in a "subarea" of the subject property. The comparables have sites that range from 2,808 to 5,120 square feet of land area. The comparables are improved with one, 3-story and three, 2-story, multi-family dwellings of frame or masonry construction. The dwellings range in age from 92 to 128 years old and contain from 2,242 to 2,634 square feet of living area. The board of review did not report the number of apartment units; however, the comparables have either two or three full bathrooms. One of the comparables has a 2-car garage. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

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<sup>1</sup> Appraisal report, p. 23.

<sup>2</sup> Appraisal report, p. 51.

The appellant submitted an appraisal report estimating the subject property had a market value of \$300,000 as of January 1, 2016. To reach that conclusion, the appraisers analyzed five comparable sales that were described as being located “from the same or a very similar nearby general area as the subject.” The Board gave less weight to the appraisal report, because two of the appraisers’ sales were dated and due to the distant location of all five comparables analyzed in the appraisal report. Comparables #4 sold in November 2014, and comparable #5 sold in November 2033. The Board finds these sales to be dated and not reflective of market value as of the January 1, 2016 assessment date. The appraisers did not reveal the location of the five comparables on a map of the subject’s neighborhood. The Board finds the appraisers’ comparable sales have parcel index numbers that indicate they are not located in close proximity to the subject property. The Board finds the dated sales of comparables #4 and #5 and the distant location of all five comparables undermine the appraisers’ claim that these properties are comparable to the subject. Consequently, the Board will instead examine the raw sales used in the appraisal as well as the comparable sales submitted by the board of review.

The Board finds the best evidence of market value in the record to be board of review comparable sale #4. The Board finds this property was described as being located in the subject’s “subarea” and sold proximate to the January 1, 2016 assessment date at issue. The board of review comparable sale #4 sold in June 2015 for a price of \$700,000 or for \$265.76 per square foot of living area, land included. The Board finds comparable #4 is a 2-story, multi-family dwelling of frame construction that is similar to the subject in location, age, living area and foundation. The subject's assessment reflects a market value of \$491,740 or \$206.18 per square foot of living area, including land, which falls below the per-square-foot market value of the best comparable sale in the record. Based upon the evidence in the record, the Board finds 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.

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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: September 17, 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

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