FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Linda Jelinek
DOCKET NO.: 16-26188.001-R-1
PARCEL NO.: 11-18-401-010-0000

The parties of record before the Property Tax Appeal Board are Linda Jelinek, the appellant; 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:	$47,175
IMPR.:	$169,586
TOTAL:	$216,761

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 31,450 square feet of land with two improvements thereon. The first improvement is an approximate 93-year old, two-story, masonry, single-family dwelling with 8,174 square feet of living area. Features of the home include a full basement, five bathrooms, and two fireplaces. The second improvement is a coach house with a three and one-half car garage on the first floor and approximately 1,373 square feet of living area on the second floor. The property is located in Evanston Township, Cook County. The subject is classified as a class 2, residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted descriptive and assessment information on two suggested equity comparables. Each is improved with a single-family dwelling and a coach house of

stucco or masonry exterior construction, while located from a one to a three-block radius of the subject. They ranged: in age from 12 to 108 years; in improvement size from 5,174 to 7,401 square feet of living area for the main improvement; in the second improvement (coach house) size from 482 to 1,202 square feet of living area; and in improvement assessments for the main improvement from $18.74 to $21.44 per square foot of living area. In support, the appellant submitted portions of printouts from the assessor's website for each property reflecting the two improvements' description for each suggested comparable, but without an assessment breakdown for each of the two improvements thereon. Moreover, the appellant's grid analysis reflects several inaccurate assessment conclusions for the subject.

At hearing, the appellant testified that she believed the value of her home was less not only due to her comparables, but also due to the condition of the home. She stated that house was built in 1925 and it has original amenities without any updates. The house has the original roof that is in need of repair. She stated that she had pictures which she submitted to the board of review that gave her a small reduction. She stated that the subject has a main house and a coach house which is classified by the assessor as a 2-05, but which she believes should be a 2-03 classification because the first floor is all garage area, with living area only on the second floor. In addition, she stated that there are many properties in her neighborhood that have coach houses, but which are not on the assessor's records.

In addition, the appellant explained her methodology of adding the total improvements size together and added the assessments together to determine an overall per square foot assessment.

She also indicated that her comparable #2 is located across the street from the subject and has been totally gutted and rehabbed by that neighbor, which she personally viewed from the subject's location.

As to the subject's condition, she testified that the subject's coach house was located over the masonry, three and one-half car garage, which contained 1,373 square feet of living area. She stated that she has always had tenants, but could not recall which tenant was located in the coach house as of the 2016 assessment year. She indicated that she had made the handwritten remarks on her petition grid sheet, assessor printouts as well as on her rebuttal documentation. She also indicated that she disputed the assessor's description of the subject's amenities as deluxe. She asserted that she didn't understand how her comparable #2 was totally rehabbed and gutted would have an assessment of $21.44 for the main house. In contrast, she stated that the subject suffers from a roof that is falling apart and a porch that has to be redone and comparable #2 is assessed at only $0.70 more.

Further, she testified that the roof work was not completed and that there was no heat in either of the subject's improvements during the Chicago-area winter of 2016. She testified that she had to use electric heaters, which she' bought a ton of them'. The subject's original furnace was coal which was then converted to gas. She stated that the heat was repaired in both improvements approximately two months after January 1, 2017 in a multi-stage repairs.

On cross examination by the Board, she stated that she has two sets of children residing with her in the main house, including: herself, and two adopted children that are 40 and 44 years of age as well as twin children that are 21-years of age, the latter of which is in school. She stated a

doctor had been living in the coach house that moved in during October, but could not recall who was living in there during the 2016 assessment year. Thereafter, she repeated her assertion that the subject needs a great deal of work. She stated that the house needs air conditioning and had air conditioning, and then stated that the house never had air conditioning. However, as of the hearing date, she indicated that only the heat had been repaired in both of the subject's improvements.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $216,761. The data indicated an improvement assessment for the main improvement of $155,715 or $19.05 per square foot using 8,174 square feet of living area and an improvement assessment for the coach house of $13,871 or $10.10 per square foot of living area using 1,373 square feet. Copies of the subject's property characteristic printouts were submitted in support of the above assessment breakdown between the subject's two improvements.

In support of its contention of the correct assessment for the first or main improvement, the board of review submitted descriptive and assessment information for three suggested comparables. The grid analysis reflects that the subject's improvements are in deluxe condition, while the submitted properties are in average condition without further explanation. The grid indicated that comparable #1 was located on the same block as is the subject. They were improved with a two-story, single-family dwelling of frame, masonry or frame and masonry exterior construction. They ranged: in age from 93 to 125 years; in improvement size from 6,210 to 7,002 square feet of living area; and in improvement assessments from $19.08 to $21.00 per square foot of living area. Features included: a full basement, five to ten bathrooms, and a three-car garage, while properties #2 and #3 also contained fireplaces.

At hearing, the appellant testified that her friends lived in the board's comparable #1 and sold it over 15 years ago where it underwent rehabilitation. She stated that she has been inside this home about 5 years ago, but that it lacks comparability because it has no coach house. As to property #2, she stated that it is a remodeled house because she asked people in the neighborhood, but she is not sure whether this property has a coach house.

As to the second improvement or coach house, the board of review submitted a grid analysis with four suggested comparables, one of which was located within a two-block radius of the subject. This second grid analysis also reflects that the subject's improvement is in deluxe condition, while the submitted properties are in average condition without further explanation. They were improved with a two-story, single-family dwelling of stucco, frame or masonry exterior construction. They ranged: in age from 99 to 123 years; in improvement size from 1,098 to 1,564 square feet of living area; and in improvement assessment from $23.14 to $28.44 per square foot. Features included: a full basement, one full or two full bathrooms, while comparable #1 contained a one-car garage.

As to this part of the board's evidence, the appellant testified that as to comparable #1 she had been inside about 10 years ago, but that it is actually classified as a 2-06 for the main house and a 2-05 for the coach house as well as located on two parcel numbers. She also testified that a lot of work was done to the house because the owner was a customer in her store. She stated that the

board used houses that were right on the street unlike a coach house which is located in the back of the property.

The board of review's representative rested on the written evidence submissions. In response to the appellant's questions regarding classifications of buildings, the board's representative repeatedly stated that he was not there to testify regarding the workings of the assessor's office or the evidence. As to the proper methodology to be used in assessing a multi-code property or the process of determining a building's condition, the representative's response was that he had no personal knowledge.

In written rebuttal, the appellant submitted duplicate copies of printouts from the assessor's website that were attached either to her original pleadings relating to the subject and the suggested comparables or to the board of review's suggested comparables with handwritten remarks thereon.

In summary at hearing, the appellant indicated that for true comparability a property should have two improvements thereon. She also reiterated that a coach house is not equal to a two-story, single-family dwelling. She asserted that the board of review had not used like properties to the subject and that only a property with both a 2-09 and a 2-05 on the same land. She stated that she looked at a lot of 2-05 properties, which she believes lacks comparability to a second story, coach house that lacks a full basement or attic.

Conclusion of Law

The taxpayer 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.

As to the main improvement, in totality, the parties submitted five suggested comparables, all of which are located in Evanston as is the subject. The Board finds the best evidence of assessment equity to be *appellant's comparable #1 as well as the board of review's comparables #1 through #3*. The remaining property was accorded diminished weight due to a disparity in improvement size and age. The four comparables ranged in age from 93 to 125 years and in improvement size from 5,172 to 7,002 square feet of living area. These comparables had improvement assessments that ranged from $18.71 to $21.00 per square foot of living area. The subject's improvement assessment for the main dwelling of $19.05 per square foot of living area falls at the low end of the range established by the best comparables in this record. The Board notes that this may account for the appellant's assertions of deferred maintenance.

In addition, the Board notes that the appellant asserted that the subject was of poor condition due to the absence of any upgrades to the improvement since it was built in 1925. While the

appellant testified to an absence of upgrades in the subject's improvements, there was an absence of documentary evidence to corroborate these assertions. Moreover, the appellant's testimony regarding the coach house renters or the lack thereof as well as the condition of the main improvement were contradictory, at best. However, the Board finds that the possibility of roofing and heating issues reflect a few items of maintenance that the appellant has chosen to defer. Therefore, the Board finds this assertion unsupported.

Further, as to the subject's coach house, the Board finds that the appellant did not provide reliable assessment data for the two suggested comparables' coach houses that were submitted by the appellant. Handwritten statements on county assessor printouts lack support for the appellant's verbal assertions of alleged coach house assessments. In contrast, the board of review submitted four comparables to support the improvement assessment of the subject's coach house. These comparables were located in Evanston as is the subject ranged: in age from 99 to 123 years; in improvement size from 1,098 to 1,564 square feet of living area; and in improvement assessments from $23.14 to $28.44 per square foot of living area. The subject's coach house is accorded an improvement assessment of $10.10 per square foot of living area which is considerably lower than the range established by the comparables. The Board finds that this may account for the fact that the comparables were single-family dwellings, while the subject property was a single-family, coach house with 1,373 square feet of living area located above a three and one-half car garage.

Based on this evidence and testimony, the Board finds the appellant *did not* demonstrate with clear and convincing evidence that the subject's improvements were inequitably assessed and a reduction in the subject's improvement 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:

C E R T I F I C A T I O N

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: October 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

Linda Jelinek
1722 Judson Ave.
Evanston, IL 60201

COUNTY

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