



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

APPELLANT: IH3 Property Illinois, LP  
DOCKET NO.: 16-38807.001-R-1  
PARCEL NO.: 10-14-407-033-0000

The parties of record before the Property Tax Appeal Board are IH3 Property Illinois, LP, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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:** \$3,616  
**IMPR.:** \$23,564  
**TOTAL:** \$27,180

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 multi-level dwelling of masonry exterior construction with 1,214 square feet of living area. The dwelling is 54 years old. Features of the dwelling include a partial basement with finished area, central air-conditioning, and a fireplace. The property has a 4,988 square foot site and is located in Evanston, Niles Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables that are located within the same neighborhood code as the subject property. The comparables are improved with class 2-34, multi-level dwellings of masonry exterior construction that range in size from 1,368 to 1,637 square feet of living area. The dwellings are

each 53 years old, have partial basements with finished areas, and central air conditioning. One comparable has a fireplace, and two comparables have a 1-car garage. The comparables have improvement assessments ranging from \$6,777 to \$28,691 or from \$9.68 to \$17.53 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$17,397 or \$14.33 per square foot of living area. As part of the submission, the Board recognizes the appellant's grid analysis reports two parcel index numbers (PINs) for appellant's comparable #1 but did not disclose the individual land and improvement assessments for each parcel.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,180. The subject property has an improvement assessment of \$23,564 or \$19.41 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located within the same neighborhood code as the subject property. The comparables are improved with class 2-34, multi-level dwellings of masonry exterior construction that range in size from 1,140 to 1,357 square feet of living area. The dwellings range in age from 54 to 60 years old and have partial basements with finished areas. Three comparables have central air conditioning, and two comparables have either a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$24,832 to \$26,638 or from \$19.63 to \$21.78 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

### **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.

The parties submitted seven suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3 as well as the board of review comparables #1 and #4 when compared to the subject due to their larger dwelling sizes and/or garages since the subject lacks a garage. Additionally, the Board gives reduced weight to the appellant's comparable #1 because the appellant's evidence reports two PINs for this comparable, and it appears to be an outlier without an explanation for its significantly lower total improvement assessment in comparison to the other comparables contained in this record.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2 along with the board of review comparables #2 and #3. These comparables received greater weight because they are closer in dwelling size to the subject and are also most similar to the subject in location, design, exterior construction, age, foundation, and other features. These comparables have improvement assessments ranging from \$21,575 to \$26,308 or from \$15.77 to \$21.78 per square foot of living area. The subject's improvement assessment of \$23,564 or

\$19.41 per square foot of living area falls within the range established by the best comparables contained in this record and appears to be well supported by these comparables. After considering adjustments to the comparables when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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: April 21, 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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