



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

APPELLANT: Steven Siegel  
DOCKET NO.: 17-21289.001-R-1  
PARCEL NO.: 10-11-411-037-0000

The parties of record before the Property Tax Appeal Board are Steven Siegel, 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:** \$7,500  
**IMPR.:** \$45,000  
**TOTAL:** \$52,500

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 2017 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 1.5-story dwelling of masonry construction with 2,416 square feet of living area. The dwelling is approximately 91 years old. Features of the home include a full finished basement, central air conditioning, a fireplace and a 2-car garage.<sup>1</sup> The property has a 6,000 square foot site and is located in Evanston, Evanston Township, Cook County. The property is a class 2-04 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 had a market value of \$475,000 as of January 1, 2016.

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<sup>1</sup> The parties differ as to the story-height of the subject's dwelling. The Board finds the subject is a 1.5-story dwelling based on the photographic evidence in the record.

The appellant's appraisal was completed using the sales comparison approach to value property in estimating a market value for the subject property. The appellant's appraisers selected four comparable properties that are located in Evanston. The comparables have sites ranging in size from 5,500 to 7,800 square feet of land area that are improved with 1-story, 1.5-story or 2-story dwellings that range in size from 1,585 to 1,825 square feet of living area. The comparables range in age from 77 to 108 years old. Other features including foundation type, whether the comparables have central air conditioning or whether the comparables have a garage, were not disclosed by the appraisers. The comparables sold from June 2015 to August 2016 for prices ranging from \$307,500 to \$339,000 or from \$184.13 to \$202.90 per square foot of living area, including land.

Based on this evidence the appellant requested that the subject's assessment be reduced to \$47,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$52,500. The subject's assessment reflects a market value of \$525,000 or \$217.30 per square foot of building area, including land, when applying the Cook County level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales that are located in Evanston and within the same neighborhood code as the subject. Comparable #1 is also located on the same block as the subject. The comparables have sites ranging in size from 6,000 to 8,678 square feet of land area that are improved with 1.5-story dwellings of stucco or masonry construction. The comparables range in size from 1,935 to 2,411 square feet of living area and are either 89 or 93 years old. The comparables have full unfinished basements, a fireplace and either a 1-car or a 2-car garage. One comparable has central air conditioning. The comparables sold in June 2015 or July 2016 for prices ranging from \$540,500 to \$665,000 or from \$266.08 to \$279.33 per square foot of living area, including land.

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.

The Board finds the best evidence of market value to be board of review's comparable sales #2 and #3. These comparables are similar to the subject in location, style, age, size and most features. These comparables also sold proximate in time to the January 1, 2017 assessment date at issue. The best comparables sold in July 2016 for prices of \$540,500 and \$542,000 or \$279.33 and \$266.08 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$525,000 or \$217.30 per square foot of living area,

including land, which falls below the market values of the best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, such as their unfinished basements, the Board finds the subject's assessment is well supported. The Board gives less weight to the appellant's appraisal due to its effective date of January 1, 2016, one year prior to the assessment date at issue. The Board finds the appraisal relied on sales from 2015, which would be less probative of the subject's estimated market value as of the January 1, 2017 assessment date at issue. Furthermore, three of the comparables differed from the subject in story-height and the appraisers did not disclose other features of the comparables that would be necessary when comparing the properties to the subject. The Board also gives less weight to the board of review's comparable #1 due to its sale date occurring greater than 18 months prior to the January 1, 2017 assessment date at issue. Based on the evidence in this 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.



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 20, 2021



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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