



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

APPELLANT: Edward Donovan  
DOCKET NO.: 17-21740.001-R-1  
PARCEL NO.: 11-18-416-003-0000

The parties of record before the Property Tax Appeal Board are Edward Donovan, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company, in Mundelein, 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:** \$15,750  
**IMPR.:** \$70,750  
**TOTAL:** \$86,500

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 two-story dwelling of frame exterior construction with 3,751 square feet of living area. The dwelling is approximately 128 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a detached two-car garage.<sup>1</sup> The property has a 10,500 square foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-06 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 prepared by Peter J. Soukoulis, a Certified General Real Estate

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<sup>1</sup> While the assessing officials indicate the dwelling lacks central air conditioning and does not have a garage, the appellant's appraiser, who reports having inspected the property in March 2017, indicates the property has both of these amenities.

Appraiser. The appraiser utilized the sales comparison approach to value in estimating the subject property had a market value of \$865,000 as of January 1, 2017. The comparable properties are located within .62 of a mile from the subject. The comparables consist of two-story frame or stucco dwellings that were either 118 or 128 years old. The homes range in size from 3,536 to 4,916 square feet of living area and feature full unfinished basements, central air conditioning, one or three fireplaces and either a two-car garage or "two outdoor spaces." The comparables sold from November 2015 to March 2017 for prices ranging from \$800,000 to \$925,000 or from \$162.73 to \$242.27 per square foot of living area, including land. The appraiser made adjustments to the comparables for difference in bathroom count, dwelling size, fireplaces and/or garage amenity to arrive at adjusted sales prices ranging from \$767,000 to \$925,000. Through this process in reconciliation, the appraiser concluded a value for the subject of \$230.00 per square foot of living area, including land, or \$865,000, rounded. Based on this evidence, the appellant requested a reduced total assessment of \$86,500 to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$113,868. The subject's assessment reflects a market value of \$1,138,680 or \$303.57 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparables, one of which sold in November 2014, a date more than two years distant from the assessment date at issue in this appeal of January 1, 2017. The equity data submitted concerning comparables #1, #2 and #3 is not responsive to the appellant's overvaluation argument. Comparable #4 is a property located in the same neighborhood code as the subject with a 12,210 square foot parcel that is improved with a two-story frame dwelling. The home is approximately 137 years old and features a partial unfinished basement and central air conditioning. The property sold in November 2014 for \$1,375,000 or for \$422.56 per square foot of living area, including land. The board of review submission also indicated that the subject property was purchased in September 2014 for \$1,037,500 or \$276.59 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant contends that board of review comparables #1, #2 and #3 do not have recent sales. Comparable #4 is a reportedly "recently rehabbed edifice that took place the previous triennial tax assessment period., i.e., it is not a timely comparable for the specific triennial herein." Furthermore, nothing submitted by the board of review contradicts the appellant's appraisal evidence.

### **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. The Board has given little weight to board of review comparable sale #4 and the sale of the subject as each sale occurred in 2014, a date this more remote in time from the assessment date than other sales in the record. The appellant's appraisal report was unrefuted in the record and relied upon three comparable sales with adjustments that were unchallenged. The subject's assessment reflects a market value of \$1,138,680 or \$303.57 per square foot of living area, including land, which is above the appraised value conclusion of \$865,000 or \$230.61 per square foot of living area, including land.

On this limited record, the Board finds the subject property had a market value of \$865,000 as of the assessment date at issue. Since market value has been established the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. (86 Ill.Admin.Code §1910.50(c)(2)).

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:

August 24, 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

AGENCY

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