



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

APPELLANT: Kenneth W. Green
DOCKET NO.: 17-24026.001-R-1
PARCEL NO.: 11-18-401-001-0000

The parties of record before the Property Tax Appeal Board are Kenneth W. Green, the appellant, by attorney David C. Dunkin, of Saul Ewing Arnstein & Lehr LLP 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 **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: \$ 18,315
IMPR.: \$ 84,330
TOTAL: \$102,645

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 stucco construction with 4,685 square feet of living area. The dwelling is 100+ years old. The property is situated on a parcel of land with 12,210 square feet, and is located in 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 assessment inequity as the basis of the appeal. In support of the equity argument, the appellant submitted information on 12 equity comparables. The comparables ranged in improvement assessment per square foot from \$15.14 to \$19.67.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the total assessment for the subject of \$158,865. The subject property has an improvement assessment of \$140,550, or \$30.00 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables, one of which reflected sale data. They ranged in improvement assessment per square foot from \$28.13 to \$28.17.

At hearing, the appellant's attorney, Erik VanderWeyden, and the board of review's representative, John Lartz, appeared before the Property Tax Appeal Board via the WebEx virtual video conferencing platform. Neither party objected to the hearing being conducted in this format.

The appellant's attorney presented their case-in-chief based on equity and reviewed the suggested comparables. It was noted that the board of review reduced the subject's assessment to \$100,209 for the 2018 tax year. The board of review had no questions on cross-examination.

The board of review then presented their equity comparables. Additionally, the board of review argued that the subject's current market value is better established by the sales of the subject that occurred in 2013 and 2020, which were both higher than the market value indicated by the subject's current assessment. The board of review then submitted an aerial photograph of the subject property (Hearing Exhibit 1) demonstrating that the subject is located in very close proximity to Lake Michigan, as well as a *Realtor.com* listing sheet (Hearing Exhibit 2) reflecting photographs of the subject property showing its purported opulence. The Administrative Law Judge ("ALJ") allowed the appellant's attorney until July 7, 2021 to submit a response to the board of review's hearing exhibits, if needed.

In closing, the appellant's attorney argued that the board of review's market value contention does not trump the Illinois constitution's uniformity clause. Additionally, the comparables submitted by the board of review were not similar to the subject in size, design or construction. The board of review argued that past sales are a better indicator of value than equity comparables.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 through #12 as they are most similar to the subject in size, design, and location. These comparables had improvement assessments that ranged from \$15.14 to \$19.67 per square foot of

living area. The subject's improvement assessment of \$30.00 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: September 20, 2022



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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