



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

APPELLANT: Amy Feldman  
DOCKET NO.: 17-44342.001-R-1  
PARCEL NO.: 10-14-200-057-0000

The parties of record before the Property Tax Appeal Board are Amy Feldman, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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:** \$7,251  
**IMPR.:** \$44,626  
**TOTAL:** \$51,877

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 masonry exterior construction with 2,048 square feet of living area. The dwelling is approximately 64 years old. Features of the home include a full unfinished basement, a fireplace, and a one-car garage. The property has an 8,057 square foot site and is located in Evanston, Niles Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both overvaluation and lack of assessment uniformity as the bases of the appeal. The land assessment was not contested.

In support of the overvaluation argument, the appellant submitted information on four comparable sales that were located within the same neighborhood code as the subject. The

comparables had lots ranging in size from 4,308 to 12,445 square feet of land area and were improved with class 2-05 dwellings of frame and masonry exterior construction. The comparables range in size from 1,468 to 1,956 square feet of living area and range in age from 64 to 69 years old. The comparables have full or partial basements, with three having finished area. Three comparables have central air conditioning. Three comparables have one or two fireplaces. Each comparable has a one-car or a two-car garage. The comparables sold from September 2015 to June 2017 for prices ranging from \$360,000 to \$450,000 or from \$191.72 to \$245.23 per square foot of living area, including land.

In support of the inequity argument, the appellant submitted information on four comparables located within the same neighborhood code as the subject and within .08 of a mile from the subject. The comparables consist of two-story class 2-05 dwellings of masonry or frame and masonry exterior construction. The dwellings range in age from 63 to 81 years old. The dwellings range in size from 1,880 to 2,198 square feet of living area. The comparables each have full or partial unfinished basements and a one-car to a two-car garage. Three comparables have central air conditioning and three comparables each have a fireplace. The comparables have improvement assessments ranging from \$35,550 to \$45,477 or from \$18.30 to \$21.05 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$46,850 which would reflect a total market value of \$468,500 or \$228.76 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The requested reduced improvement assessment of \$39,599 would reflect an assessment of \$19.34 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,877. The subject's assessment reflects a market value of \$518,770 or \$253.31 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%. The subject property has an improvement assessment of \$44,626 or \$21.79 per square foot of living area.

In response to the appeal, the board of review submitted information on six comparables located within the same neighborhood code and subarea as the subject.<sup>1</sup> The comparables have lots ranging in size from 7,321 to 9,233 square feet of land area and are improved with class 2-11 two-story dwellings of masonry or frame and masonry exterior construction. The comparables range in size from 2,044 to 2,178 square feet of living area and range in age from 63 to 76 years old. Each comparable has a full or partial basement, four of which have finished area. Five comparables have central air conditioning. Each comparable has one to three fireplaces and five comparables each have a one-car or a two-car garage. Comparables #1, #2 and #3 sold from July 2016 to June 2017 for prices ranging from \$567,000 to \$925,000 or from \$260.33 to \$451.22 per square foot of living area, including land. The six comparables have improvement assessments ranging from \$46,346 to \$48,717 or from \$21.82 to \$23.26 per square foot of living area.

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<sup>1</sup> The Board of review renumbered the second set of comparables as #4 through #7. One comparable was submitted twice by the board of review as comparables #2 and #6 are the same property.

Based on this evidence, the board of review requested confirmation of the subject's assessment on both market value and equity grounds.

### **Conclusion of Law**

The appellant contends, in part, that 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 parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 due to its smaller dwelling size when compared to the subject. The Board has also given reduced weight to appellant's comparable #3 which sold in September 2015, a date more remote in time to the valuation date at issue of January 1, 2017 and not as recent as other comparable sales in the record.

The Board finds the best evidence of market value to be the appellant's comparable sales #2 and #4 along with the board of review comparable sales. These most recent and similar comparables sold from July 2016 to June 2017 for prices ranging from \$375,000 to \$925,000 or from \$191.72 to \$451.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$518,770 or \$253.31 per square foot of living area, including land, which is within the range of the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified.

Additionally, the taxpayer contends assessment inequity as another 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 a total of ten equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #2, #3, #5 and #7 which have finished basement area in contrast to the subject's unfinished basement.

The remaining six comparables submitted by the parties present varying degrees of similarity to the subject in location, age, dwelling size and features. These comparables had improvement assessments that ranged from \$35,550 to \$47,911 or from \$18.30 to \$22.51 per square foot of

living area. The subject's improvement assessment of \$44,626 or \$21.79 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences 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 based upon a lack of assessment uniformity.

In conclusion, having examined the entire record, the Board finds that no change in the subject's assessment is warranted based either upon grounds of overvaluation or assessment inequity.

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 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

AGENCY

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