



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

APPELLANT: Shawn Kohli
DOCKET NO.: 17-45908.001-R-1
PARCEL NO.: 10-13-115-038-0000

The parties of record before the Property Tax Appeal Board are Shawn Kohli, the appellant, by attorney Jerrold H. Mayster of Mayster & Chaimson, Ltd. 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: \$3,402
IMPR.: \$7,534
TOTAL: \$10,936

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 one-story dwelling of frame construction with 846 square feet of living area. The dwelling is approximately 101 years old. Features of the property include a full unfinished basement, two bathrooms, and a two-car detached garage. The property has a 3,780 square foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant, through counsel, marked contention of law and assessment inequity as the bases of the appeal. With respect to the contention of law, the appellant requested the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2016 tax year be carried forward to the 2017 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant disclosed the subject property was the subject

matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 16-21570.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$9,956 based on an agreement of the parties. The appellant indicated the property is not owner-occupied.

In support of the assessment inequity argument the appellant submitted information on four class 2-02 equity comparables improved with one-story dwellings of frame or masonry construction that range in size from 495 to 992 square of living area and in age from 56 to 96 years old. Each property has a full or partial unfinished basement, and one bathroom. Two comparables have either a 1.5-car or a 2-car garage. These properties have improvement assessments ranging from \$3,883 to \$6,684 or from \$4.81 to \$7.84 per square foot of living area.

Based on this evidence the appellant requested the subject's total assessment be reduced to \$9,956 with an improvement assessment of \$6,554 or \$7.75 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 \$10,936. The subject property has an improvement assessment of \$7,534 or \$8.91 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 improved with class 2-02 one-story dwellings of stucco, masonry or frame exterior construction that range in size from 588 to 912 square feet of living area. The dwellings range in age from 63 to 98 years old. Three comparables have full basements with one having a recreation room, each property has 1 or 1½ bathrooms, and three comparables have a 2-car garage. These properties have improvement assessments ranging from \$6,982 to \$9,886 or from \$9.45 to \$15.23 per square foot of living area.

The board of review submission also indicated that 2016 was the beginning of the general assessment cycle and that no township equalization factor was applied by county assessment officials in 2017.

Conclusion of Law

The appellant, in part, raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2016 tax year should be carried forward to the 2017 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash

value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record indicates the subject property is not an owner-occupied dwelling, which is a prerequisite for the so called "rollover over" provision of section 16-185 of the Property Tax Code to apply. For this reason the Property Tax Appeal Board finds that the appellant's request that the assessment of the subject property as determined by the Board for 2016 tax year should be carried forward to the 2017 tax year pursuant to section 16-185 of the Property Tax Code is without merit.

Alternatively, 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 on this basis.

The record contains eight comparables submitted by the parties to support their respective positions. The Board gives little weight to appellant's comparables #2, #3 and #4 due to differences from the subject dwelling in age, size and/or lack of a garage. The Board gives less weight to board of review comparable #1 due to size and lack of a garage. The Board gives less weight to board of review comparable #3 due to differences from the subject dwelling in age, size, and foundation. The three remaining comparables, appellant's comparable #1 and board of review comparables #2 and #4, are relatively similar to the subject in age, size and features. These three comparables have improvement assessments that range from \$4.81 to \$10.84 per square foot of living area. Of these three comparables, board of review comparable #4 is most similar to the subject property and has an improvement assessment of \$9.45 per square foot of living area. The subject's improvement assessment of \$8.91 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds that 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Shawn Kohli, by attorney:
Jerrold H. Mayster
Mayster & Chaimson, Ltd
10 South LaSalle Street
Suite 1150
Chicago, IL 60603

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602