



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

APPELLANT: Kimberly Kurrus
DOCKET NO.: 18-20522.001-R-1
PARCEL NO.: 05-35-311-004-0000

The parties of record before the Property Tax Appeal Board are Kimberly Kurrus, the appellant, by attorney Noah J. Schmidt of Schmidt Salzman & Moran, 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: \$9,956
IMPR.: \$42,752
TOTAL: \$52,708

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 2018 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 1,890 square feet of living area. The dwelling is approximately 89 years old. Features of the home include a full unfinished basement, a fireplace and a two-car garage. The property has a 7,965 square foot site and is located in Evanston, Evanston 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 overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of the overvaluation argument, the appellant partially completed Section IV – Recent Sale Data and submitted evidence disclosing the subject property was purchased on April 1, 2015 for a price of \$480,000. The appellant reported that the parties to the transaction were not related and the property was sold by owner. The appellant did not

disclose if the property was advertised for sale or how long of a period of time the property was exposed on the market, if any. To document the transaction, the appellant provided a copy of the settlement statement depicting a sale date of May 5, 2015 and reiterating the sale price. The settlement statement also identified the seller as BMO Harris Bank, N.A. successor to Harris Trust and Savings Bank and John C. Moderwell, Co-Trustees under trust agreement dated July 30, 1969 and disclosed there were no real estate broker fees associated with the transaction.

In support of the inequity argument, the appellant provided information on five comparable properties that were located in the same assessment neighborhood code as the subject property. The comparables are improved with class 2-05 two-story dwellings of frame or masonry exterior construction ranging in size from 1,829 to 1,941 square feet of living area. The dwellings range in age from 92 to 148 years old. Based on the attached property characteristic sheets, each comparable has a full or partial basement that is unfinished, three comparables have central air conditioning, four comparables each have a fireplace and four comparables each have either a one-car or a two-car garage. The comparables have improvement assessments that range from \$37,896 to \$40,217 or from \$19.88 to \$21.55 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$48,000. The requested assessment would reflect a total market value of \$480,000 or \$253.97 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 request would lower the subject's improvement assessment to \$38,044 or \$20.13 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 \$52,708. The subject's assessment reflects a market value of \$527,080 or \$278.88 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 has an improvement assessment of \$42,752 or \$22.62 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted equity data on four comparable properties located within the same assessment neighborhood code as the subject property. Sales data was provided for three of the comparables. The comparables have sites that range in size from 4,000 to 5,724 square feet of land area. The comparables are improved with class 2-05 two-story dwellings of frame, masonry, stucco or frame and masonry exterior construction ranging in size from 1,412 to 2,083 square feet of living area. The dwellings range in age from 90 to 93 years old. Each comparable has a full or partial basement that is unfinished, a fireplace and either a 1-car or a 1.5-car garage. One comparable has central air conditioning. The comparables have improvement assessments that range from \$34,594 to \$51,746 or from \$23.03 to \$24.84 per square foot of living area. Comparables #1 through #3 sold from April 2015 to June 2016 for prices ranging from \$500,000 to \$699,900 or from \$336.01 to \$354.11 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 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 overvaluation basis of the appellant's appeal is the fact the property sold on May 5, 2015 for a price of \$480,000 or \$253.97 per square foot of living area, including land. The Board questions the arm's length nature of the transaction as the closing statement does not have any fees associated with a real estate broker, which calls into question whether or not the property was exposed on the market or how the property was exposed to the market. Furthermore, the appellant failed to indicate in Section IV of the appeal petition if the property was advertised for sale, in what manner it was advertised and the length of time the property was advertised, further calling into question the arm's length nature of the transaction. For these reasons, the Board has given little weight to the subject's 2015 sale, in addition to the fact the sale is less proximate to the valuation date herein of January 1, 2018 than other sales in the record.

Furthermore, the purchase price of the subject property of \$480,000 or \$253.97 per square foot of living area, including land, is significantly below the sales prices of board of review comparables #1 and #2, which are most similar to the subject in location, dwelling size, design and age. These two properties sold in June 2016 and October 2015 for prices of \$699,900 and \$615,000 or for \$336.01 and \$350.23 per square foot of living area, including land, respectively. The Board gives less weight to board of review comparable sale #3 due to its considerably smaller dwelling size when compared to the subject. The subject's assessment reflects a market value of \$527,080 or \$278.88 per square foot of living area, which is below the two best comparable sales in the 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 on grounds of overvaluation.

Alternatively, the taxpayer contends assessment inequity with respect to the improvement as a 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 record contains a total of nine equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1, #2, #3 and #5 due to their older dwelling ages when compared to the subject. Furthermore, appellant's comparable #5 lacks a garage, unlike the subject. The Board gives reduced weight to board of review comparable #3 due to its smaller

dwelling size when compared to the subject. The Board finds the best evidence of assessment equity to be the parties' remaining comparables. These comparables are more similar to the subject in location, dwelling size, design, age and most features. The comparables have improvement assessments that range from \$38,460 to \$51,746 or from \$20.95 to \$24.84 per square foot of living area. The subject's improvement assessment of \$42,752 or \$22.62 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 comparables for differences from 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 based on lack of assessment uniformity 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: December 21, 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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