



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

APPELLANT: Christiana Tye
DOCKET NO.: 18-21209.001-R-1
PARCEL NO.: 10-11-418-013-0000

The parties of record before the Property Tax Appeal Board are Christiana Tye, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC 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: \$8,011
IMPR.: \$41,366
TOTAL: \$49,377

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 1.5-story dwelling of masonry construction with 1,599 square feet of living area. The dwelling is approximately 90 years old. Features of the home include a full unfinished basement, central air conditioning, and a detached 1.5-car garage. The property has a 6,409 square foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with class 2-03 dwellings of masonry exterior construction ranging in size from 1,586 to 1,694 square feet of living area. The homes range in age from 59 to 89 years old. Two comparables have full basements with one having a recreation room and one

comparable has a crawl space foundation. Two comparables have one or two fireplaces and each comparable has a two-car garage. Each comparable has the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$27,094 to \$36,873 or from \$15.99 to \$23.22 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$31,228.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,377. The subject property has an improvement assessment of \$41,366 or \$25.87 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 2-03 1.5-story dwellings of masonry exterior construction ranging in size from 1,274 to 1,715 square feet of living area. The homes range in age from 88 to 91 years old. Each property has a full basement with one having a recreation room, two comparables have central air conditioning, one comparable has a fireplace, and each property has a one-car or a two-car garage. Each comparable has the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$34,780 to \$43,892 or from \$22.73 to \$27.30 per square foot of living area.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven comparables to support their respective positions that have the same classification code and neighborhood code as the subject property. The Board gives less weight to appellant's comparable #2 due to its differences from the subject dwelling in age and the fact the property has a crawl space foundation which differs from the subject's full unfinished basement. The Board gives less weight to board of review comparable #3 due to the dwelling being approximately 20% smaller than the subject dwelling. The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3 and board of review comparables #1, #2 and #4. Each of these comparables would require an upward adjustment due to the fact they have no central air conditioning while the subject property has central air conditioning. The Board further finds that appellant's comparable #3 would require a downward adjustment due to its finished basement area and two fireplaces, features the subject does not have. Additionally, board of review comparable #1 has one fireplace while the subject has no fireplace, suggesting a downward adjustment may be needed to make this property more equivalent to the subject property. These comparables have improvement assessments that range from \$27,094 to \$43,892 or from \$15.99 to \$25.59 per square foot of living area. The subject's improvement assessment of \$41,366 or \$25.87 per square foot of living area falls within the overall range established by the best comparables in this record and slightly above the range on a square foot basis but

appears justified based on the subject's central air conditioning, a feature these comparables do not have. Based on this record 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.

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:

October 19, 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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