



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

APPELLANT: Krysti Wells
DOCKET NO.: 18-21216.001-R-1
PARCEL NO.: 10-12-309-006-0000

The parties of record before the Property Tax Appeal Board are Krysti Wells, the appellant(s), 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: \$12,500
IMPR.: \$39,071
TOTAL: \$51,571

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 frame construction with 1,725 square feet of living area. The dwelling is approximately 125 years old. Features of the property include a full unfinished basement, central air conditioning, and a detached two-car garage. The property has a 10,000 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 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 2-05 two-story dwellings of frame or frame and masonry exterior construction ranging in size from 1,865 to 2,176 square feet of living area. The homes range in age from 65 to 127 years old. The comparables have full or partial basements with one

having a formal recreation room, each property has central air conditioning, one comparable has a fireplace, and each property has a one-car to a three-car garage. Each comparable has the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$38,659 to \$46,871 or from \$20.07 to \$21.54 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$36,139.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,571. The subject property has an improvement assessment of \$39,071 or \$22.65 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 two-story dwellings of frame construction ranging in size from 1,712 to 2,160 square feet of living area. The homes range in age from 95 to 128 years old. Each property has a full basement with one having a formal recreation room, three comparables have one fireplace, and three properties have a one-car, two-car, or a four-car garage. Each comparable has the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$37,904 to \$46,958 or from \$20.90 to \$22.73 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 #1 due to differences from the subject dwelling in age. The Board gives less weight to appellant's comparable #3 and board of review comparables #3 and #4 due to the dwellings being approximately 24% to 26% larger than the subject dwelling. The Board finds the best evidence of assessment equity to be appellant's comparable #2 and board of review comparables #1 and #2. Two of these comparables would require upward adjustments due to the fact they have no central air conditioning while the subject property has central air conditioning. The Board finds appellant's comparable #2 has a one car garage which is inferior to the subject's two-car garage, requiring an upward adjustment to the comparable. The Board further finds that board of review comparable #1 would require a downward adjustment due to its finished basement area and one fireplace, features the subject does not have. Additionally, board of review comparable #2 has one fireplace while the subject has no fireplace but the comparable has no garage while the subject has a two-car garage, requiring appropriate adjustments. These comparables have improvement assessments that range from \$37,904 to \$43,392 or from \$21.24 to \$22.73 per square foot of living area. The subject's improvement assessment of \$39,071 or \$22.65 per square foot of living area falls within the range established by the best comparables in

this record and appears equitable after considering the differing features between the homes. 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

AGENCY

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