



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

APPELLANT: John O'Keefe
DOCKET NO.: 18-21217.001-R-1
PARCEL NO.: 11-19-121-001-0000

The parties of record before the Property Tax Appeal Board are John O'Keefe, 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 ***a reduction*** 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: \$9,446
IMPR.: \$38,200
TOTAL: \$47,646

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 is improved with a two-story dwelling of frame construction with 2,465 square feet of living area. The dwelling is approximately 115 years old. Features of the home include a full unfinished basement, central air conditioning, and one fireplace. The property has a 7,872 square foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-06 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 2-06 two-story dwellings of frame exterior construction ranging in size from 2,434 to 3,312 square feet of living area. The homes range in age from 113 to 121 years old. The comparables have full basements with one having a formal recreation

room, each property has central air conditioning, two comparables have either one or four fireplaces, and each property has a two-car garage. Each comparable has the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$35,926 to \$48,991 or from \$14.30 to \$14.79 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$36,038.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,960. The subject property has an improvement assessment of \$45,514 or \$18.46 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 2,352 to 3,660 square feet of living area. The homes range in age from 105 to 128 years old. Each property has a full unfinished basement, two comparables have central air conditioning, three comparables have one or two fireplaces, and each property has either a one-car or two-car garage. Each comparable has the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$39,570 to \$54,138 or from \$14.79 to \$16.95 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 evidence in the record supports a reduction in the subject's assessment.

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 comparables #1 and #3 due to differences from the subject dwelling in size as the dwellings are approximately 32% and 34% larger than the subject dwelling, respectively. The Board gives less weight to board of review comparable #3 due to the dwelling being approximately 48% 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, #2 and #4. Each of these comparables would require a downward adjustment due to the fact each property has either a one-car or a two-car garage while the subject property has no garage. Appellant's comparable #2 and board of review comparable #4 would require upward adjustments due to the lack of a fireplace. The Board finds board of review comparables #2 and #4 would require upward adjustments due to the lack of central air conditioning, a feature the subject dwelling has. These four comparables have improvement assessments that range from \$35,926 to \$43,476 or from \$14.76 to \$16.95 per square foot of living area. The subject's improvement assessment of \$45,514 or \$18.46 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, considering the

differences between the properties, the Board finds and a reduction in the subject's improvement assessment is 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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