



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

APPELLANT: Carl Thomas Evans
DOCKET NO.: 18-31845.001-R-1
PARCEL NO.: 14-20-109-038-0000

The parties of record before the Property Tax Appeal Board are Carl Thomas Evans, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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: \$19,840
IMPR.: \$119,510
TOTAL: \$139,350

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 2,832 square feet of living area. The dwelling is approximately 19 years old, and reported in the appellant's appraisal as having an effective age of 7 years old. Features of the home include a finished basement, central air conditioning, three fireplaces, and a two-car garage. The property has a 3,100 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a retrospective appraisal prepared by Charles Walsh, a Certified Residential Appraiser, estimating the subject property had a market value of \$1,300,000 as of January 1, 2018. The property rights appraised were fee simple and the intended use of the appraisal was

for a “Property Tax Appeal.” In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting three comparable sales located within 0.48 of a mile from the subject. The comparables are described as two-story and three-story residential dwellings ranging in size from 3,193 to 5,523 square feet of living area and ranging in age from 5 to 17 years old. Each comparable has a finished basement, two or three fireplaces, and a two-car garage. Comparable #3 has a professionally designed roof top deck with pergola and other amenities. The comparables have from 3,000 to 3,125 square foot sites and sold from September 2017 to July 2018 for prices that range from \$1,185,000 to \$1,585,000 or from \$286.98 to \$371.12 per square foot of living area, land included. The appraiser adjusted the comparables for differences from the subject in age, dwelling size, room count, and/or fireplaces as well as the roof top features to arrive at adjusted sale prices of the comparables ranging from \$1,189,170 to \$1,445,270.

Based on this evidence, the appellant requested the subject’s total assessment be reduced to not reflect the subject’s appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$139,350. The subject's assessment reflects a market value of \$1,393,500 or \$492.06 per square foot of living area, land included, when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales with the same neighborhood code as the subject. The comparables are class 2-78, two-story or three-story dwellings with frame or masonry exterior construction ranging in size from 2,320 to 3,262 square feet of living area. The comparables range in age from 4 to 20 years old. Each comparable has central air conditioning, from one to four fireplaces, and a two-car garage. The comparables have either 3,125 or 3,175 square foot sites and sold from October to December 2018 for prices that range from \$1,240,000 to \$1,650,000 or from \$505.892 to \$536.00 per square foot of living area, including land. The board of review also submitted comments with its Notes on Appeal contending that the board of review comparable sales have sale prices per square foot and assessment values per square foot which are all above the subject’s per square foot market value price and assessed values. Based on this evidence the board of review requested confirmation of the subject’s assessment.

In a rebuttal letter to the Property Tax Appeal Board (PTAB), the appellant critiqued the board of review’s submission of evidence, asserting the board of review comparables have higher market values due to their superior features and also that no weight should be given to the board of review’s unadjusted sales. The appellant’s attorney also referenced two PTAB cases contending “...the PTAB found the “Appellant’s appraisal the best evidence of value when the Board of Review made no market adjustments to its comparables for the differences when compared to the subject property and did not refute the adjustments made by the Appellant’s appraiser.”

Conclusion of Law

The appellant contends 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.

In support of their respective positions before the Board, the appellant submitted a retrospective appraisal of the subject property while the board of review submitted four comparable sales. The Board gives less weight to the appraiser's estimated opinion of market value for the subject property due to appraisal comparables #2 and #3 having dwelling sizes of 45% and 95% larger than the subject property. Furthermore, appraisal comparable #3 features a roof top amenity which the subject property lacks. The Board shall, however, consider the raw sales presented in the appraisal.

The Board gives less weight to the appellant's appraisal comparables #2 and #3 as well as the board of review comparable sales #1 and #4 due to differences from the subject in age, dwelling size, and/or additional other features.

The Board finds the best evidence of market value to be the appraisal comparable #1 and the board of review comparable sales #2 and #3 which sold proximate in time to the January 1, 2018 assessment date at issue and are overall more similar to the subject in lot size, dwelling size, age, and other features. These three comparables sold from January to November 2018 for sale prices ranging from \$1,185,000 to \$1,540,000 or from \$371.12 to \$534.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,393,500 or \$492.06 per square foot of living area, including land, which falls within the range established by the best comparable sales contained in this record. Based on this record, the Board finds 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: February 21, 2023



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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