



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

APPELLANT: Shimon Layani
DOCKET NO.: 18-39051.001-R-1
PARCEL NO.: 10-14-106-009-0000

The parties of record before the Property Tax Appeal Board are Shimon Layani, 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: \$7,369
IMPR.: \$46,218
TOTAL: \$53,587

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 2,635 square feet of living area. The dwelling is approximately 76 years old. Features of the property include a partial basement with finished area, central air conditioning, two fireplaces and a two-car garage. The property has an 8,188 square foot site and is located in Evanston, Niles Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.¹

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 that are located within the same neighborhood code as the subject. The

¹ The subject's property characteristics are taken from the appellant's evidence since the board of review submitted evidence on a different docket number and parcel.

comparables are improved with two-story class 2-06 dwellings of masonry exterior construction ranging in size from 3,053 to 3,568 square feet of living area that are each 75 years old. The comparables each have a full or partial basement, two of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a two-car garage. The comparables have improvement assessments ranging from \$47,566 to \$56,739 or from \$15.58 to \$15.95 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$41,659 or \$15.81 per square foot of living area.

The appellant submitted a copy of the 2018 final decision issued by the Cook County Board of Review disclosing the total assessment for the subject of \$53,587. The appellant reported the subject's improvement assessment in the appeal petition to be \$46,218 or \$17.54 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for a different docket number and parcel than the subject. The board of review submitted information on four equity comparables that each are located in a different city and have different classification codes than the subject of this appeal. These comparables are improved with two-story class 2-11 dwellings of frame or masonry exterior construction ranging in size from 1,260 to 4,063 square feet of living area and in age from 107 to 113 years old. Two comparable each have an unfinished full basement and two comparables have either a crawl space or concrete slab foundation. Each comparable has a two-car garage. The comparables have improvement assessments ranging from \$4,817 to \$10,827 or from \$2.66 to \$4.63 per square foot of living area.

Conclusion of Law

The appellant 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 a total of eight comparable properties for the Board's consideration. The Board also gives little weight to the board of review comparables because they are for a different docket number and parcel, and their comparables have varying differences from the subject in location, classification code, and overall property characteristics.

The Board finds the best evidence of assessment equity to be the appellant's comparables which are relatively similar to the subject in age, dwelling size and some features. These comparables have improvement ranging from \$47,566 to \$56,739 or from \$15.58 to \$15.95 per square foot of living area. The subject's improvement assessment of \$46,218 or \$19.52 per square foot falls within the range established by the best comparables in this record on an overall basis but falls above the range on a per square foot basis. Nevertheless, the subject's higher per square foot assessment is logical considering its smaller dwelling size when compared to the best

comparables. After considering adjustments to the best comparables for differences when compared to the subject and considering the well-established real estate principle of economies of scale, 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:

April 19, 2022



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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