



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

APPELLANT: John Mauck
DOCKET NO.: 19-20047.001-R-1
PARCEL NO.: 11-19-219-001-0000

The parties of record before the Property Tax Appeal Board are John Mauck, 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: \$27,156
IMPR.: \$132,844
TOTAL: \$160,000

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 2019 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 construction with 7,340 square feet of living area. The dwelling was constructed in 1901. Features of the home include a full unfinished basement, two fireplaces and a 2-car garage with 700 square feet of finished area above. The property has a 17,520 square foot site and is located in Evanston, Evanston Township, Cook County. The property is a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.¹

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$1,600,000 as of January 1, 2019. The appellant's appraiser inspected the subject on April 7, 2019 and disclosed that the subject was in overall average condition with some walls requiring

¹ The Board finds the best evidence of the description and features of the subject is the appellant's appraisal.

plaster repair. In addition, the appraiser wrote “The floor plan is acceptable but the attic and lack of central air conditioning meeting buyer resistance.”

The appellant’s appraisal was completed using the sales comparison approach to value property in estimating a market value for the subject. The appellant’s appraiser selected four comparable properties that are located within .5 of a mile from the subject. The comparables have sites ranging in size from 9,350 to 20,903 square feet of land area that are improved with similar style dwellings containing from 6,650 to 8,031 square feet of living area. The homes range in age from 90 to 118 years old and have full basements, two of which have finished area. Each comparable has either central air conditioning or “SpacePak” air conditioning units, two, three or seven fireplaces and garages ranging in size from a 2-car to a 4-car. Comparable #2 also has an inground swimming pool. The comparables sold from March to December 2018 for prices ranging from \$1,610,000 to \$2,307,500 or from \$217.54 to \$308.24 per square foot of living area, including land. After adjusting the comparables’ sale prices for differences when compared to the subject, the appraiser estimated the comparables would have adjusted sale prices ranging from \$1,572,000 to \$1,997,500 or from \$198.66 to \$266.83 per square foot of living area, including land. Based on these adjusted prices, the appraiser estimated that the subject would have a market value of \$1,600,000 as of January 1, 2019.

Based on this evidence the appellant requested that the subject’s total assessment be reduced to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal." The subject has a total assessment of \$170,000. The subject's assessment reflects a market value of \$1,700,000 or \$231.61 per square foot of living area, including land, when applying the level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In response to the appellant’s complaint, the board of review submitted four suggested comparable properties, one of which is located within the same neighborhood code as the subject. The board of review’s comparable #3 is the same property as the appellant’s appraisal comparable #4. The comparables have sites ranging in size from 11,250 to 20,100 square feet of land area that are improved with similar style dwellings containing from 1,218 to 7,486 square feet of living area.² The homes range in age from 99 to 115 years old and have full unfinished basements. Three comparables have central air conditioning, three comparables have either two or four fireplaces and three comparables have garages ranging in size from a 2-car to a 3.5-car. The comparables sold from May 2017 to May 2018 for prices ranging from \$1,550,000 to \$2,800,000 or from \$308.24 to \$2,298.85 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject’s assessment.

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

² The board of review’s comparable #1 is reported to be a 1.5 story dwelling with 1,218 square feet of living area, however, the photograph of the home depicts a much larger dwelling.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant estimating the subject property had a market value of \$1,600,000 as of January 1, 2019. The appraisal was completed using similar comparable properties, when compared to the subject, and contained appropriate adjustments to the comparable properties, which further advances the credibility of the report. The subject's assessment reflects a market value above the appraised value. The Board gives less weight to the board of review's submission, as the board of review did not challenge the accuracy of the appellant's appraisal and instead, submitted unadjusted comparable sales that the Board finds do not support the subject's assessment. Comparables #1 and #2 have sale dates that occurred greater than 18 months prior to the January 1, 2019 assessment date at issue. In addition, the information submitted for comparable #1 does not appear to be accurate. Comparable #3 was used by the appellant's appraiser, however, the appraisal included logical adjustments to the comparable for differences when compared to the subject, which the board of review failed to refute. Comparable #4's sale price of \$1,550,000 supports the appellant's appraised value, after considering adjustments such as central air conditioning, which is not a feature of the subject.

Based on the evidence in this record, the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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: December 21, 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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