



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

APPELLANT: Qaisar Abbas
DOCKET NO.: 19-20090.001-R-1
PARCEL NO.: 10-13-220-012-0000

The parties of record before the Property Tax Appeal Board are Qaisar Abbas, the appellant, by attorney Noah J. Schmidt, of Schmidt Salzman & Moran, Ltd. 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: \$4,675
IMPR.: \$19,199
TOTAL: \$23,874

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 is improved with 2 dwellings. Improvement #1 is a one-story multi-family dwelling of frame construction with 1,360 square feet of living area. The dwelling is 121 years old and has a full basement apartment. Improvement #2 is a class 2-02 single-family dwelling with 704 square feet of living area. The property has a 4,250 square foot site and is located in Evanston, Evanston Township, Cook County. Improvement #1 is classified as a class 2-11 property and Improvement #2 is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends improvement assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables for Improvement #1 and five comparables for Improvement #2 that are located within the same neighborhood code as the subject. The comparables for Improvement #1 are class 2-11 multi-

family dwellings of frame or frame and masonry construction containing from 1,248 to 1,494 square feet of living area. The dwellings range in age from 65 to 106 years old. Each of the comparables has a full or partial basement, one of which has finished area, and three of the comparables have finished attic area, two of which are apartments. The comparables have improvement assessments ranging from \$10,048 to \$13,861 or from \$8.05 to \$9.63 per square foot of living area.

The comparables for Improvement #2 are class 2-02 single-family dwellings of frame or masonry construction containing from 588 to 897 square feet of living area. Four of the dwellings range in age from 66 to 111 years old and two of the comparables have full unfinished basements. Comparable #5 also has a 2-car garage. The comparables have improvement assessments ranging from \$6,310 to \$9,285 or from \$10.02 to \$10.73 per square foot of living area.

The appellant reported that Improvement #1 has an improvement assessment of \$17,868 or \$13.14 per square foot of living area and Improvement #2 has an improvement assessment of 12,106 or \$17.20 per square foot of living area.¹

Based on this evidence, the appellant requested that Improvement #1's improvement assessment be reduced to \$11,913 or \$8.76 per square foot of living area and Improvement #2's improvement assessment be reduced to \$7,286 or \$10.35 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,366. The subject has a total improvement assessment of \$26,691 or \$19.63 per square foot of living area, when using Improvement #1's 1,360 square feet of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables, two of which are located within the same neighborhood code as the subject. Two comparables are class 2-11 multi-family dwellings and one comparable is a class 2-04 single-family dwelling. Each comparable has frame or masonry exterior construction and contains from 1,614 to 1,997 square feet of living area. The dwellings are either 111 or 130 years old and have full basements, one of which has finished area. Comparable #1 also has a fireplace and a 1-car garage. The comparables have improvement assessments ranging from \$39,282 to \$45,351 or from \$20.33 to \$25.95 per square foot of living area. The board of review failed to submit evidence as to the separate calculations for the improvement assessments of the subject's two dwellings.

Based on this evidence the board of review requested confirmation of the subject's assessment.

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

¹ The board of review did not submit evidence as to the separate improvement assessments for the subject's two dwellings.

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

As an initial matter regarding the assessment equity grid calculations submitted by the parties, the Board finds both parties erroneously divided the subject's total improvement assessment by the square footage of improvement #1 only. Nevertheless, the parties submitted a total of 15 comparable properties for the Board's consideration. The Board gives less weight to the board of review's comparables due to their location outside of the subject's neighborhood code and/or their difference in size, when compared to the subject. In addition, comparable #1 is a dissimilar class 2-04 dwelling, unlike both of the subject's dwellings. The Board finds the best evidence of assessment equity to be the appellant's comparables, which are similar to the subject in location, classification code and size. The appellant's five comparables, submitted for Improvement #1, have improvement assessments ranging from \$10,048 to \$13,861 or from \$8.05 to \$9.63 per square foot of living area. The subject's improvement assessment for Improvement #1, as reported by the appellant of \$17,868 or \$13.14 per square foot of living area falls above the range established by the best comparables in the record. The appellant's five comparables, submitted for Improvement #2, have improvement assessments ranging from \$6,310 to \$9,285 or from \$10.02 to \$10.73 per square foot of living area. The subject's improvement assessment for Improvement #2, as reported by the appellant of \$12,106 or \$17.20 per square foot of living area falls above the range established by the best comparables in the record. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvements were inequitably assessed and 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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