



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

APPELLANT: Christopher Miller
DOCKET NO.: 19-20231.001-R-1
PARCEL NO.: 10-12-425-008-0000

The parties of record before the Property Tax Appeal Board are Christopher Miller, 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 **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: \$11,550
IMPR.: \$53,280
TOTAL: \$64,830

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 1.5-story dwelling of frame construction with 1,776 square feet of living area. The dwelling is 131 years old. Features of the home include a full unfinished basement and central air conditioning. The subject also has a detached 2-car garage. The property has a 7,000 square foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellant submitted information on five comparable properties that are located within the same neighborhood code as the subject. The comparables are class 2-03 dwellings of frame construction that range in size from 1,400 to 1,713 square feet of living area. The homes range in age from 114 to 126 years old. Four of the

comparables have full basements, one of which has finished area, two comparables have central air conditioning, one comparable has a fireplace and two comparables have either a 2-car or a 3.5-car garage.¹ The comparables have improvement assessments ranging from \$29,987 to \$42,126 or from \$17.51 to \$26.79 per square foot of living area.

Based on this evidence the appellant requested that the subject's improvement assessment be reduced to \$46,318 or \$26.08 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 \$64,830. The subject property has an improvement assessment of \$53,280 or \$30.00 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four comparable properties that are located within the same neighborhood code as the subject. The comparables are class 2-03 dwellings of frame or masonry construction that range in size from 1,059 to 1,406 square feet of living area. The homes range in age from 109 to 141 years old and have full basements, three of which have finished area. Three of the comparables have central air conditioning, three comparable have a fireplace and each comparable has from a 1-car to a 2-car garage. The comparables have improvement assessments ranging from \$35,057 to \$43,945 or from \$31.26 to \$33.10 per square foot of living area.

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

Conclusion of Law

The taxpayer contends improvement 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 nine comparable properties for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2 and #4, due to their lack of a basement foundation and/or garage when compared to the subject. The Board also gives less weight to the board of review's comparables #2, #3 and #4, due to their significantly smaller size and finished basement area when compared to the subject. The Board finds the parties' remaining comparables are similar to the subject in location, style, age and many features. However, the each of the parties' best comparables are smaller than the subject and the appellant's remaining comparables lack central air conditioning, unlike the subject. Nevertheless, the best comparables have improvement assessments ranging from \$39,627 to \$43,945 or from \$26.08 to \$31.26 per square foot of living area. The subject's improvement

¹ The appellant's supporting documentation reveals that the appellant's comparables #1, #2 and #4 do not have a garage.

assessment of \$53,280 or \$30.00 per square foot of living area falls above the range established by the best comparables in the record on a total improvement assessment basis but within the range on a per square foot basis. However, after considering adjustments to the parties' best comparables for differences when compared to the subject, such as their smaller size and/or lack of central air conditioning, the Board finds the subject's higher total improvement assessment is supported. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's assessment is not warranted.

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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