



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

APPELLANT: John Kneafsey
DOCKET NO.: 19-20244.001-R-1
PARCEL NO.: 10-11-106-044-0000

The parties of record before the Property Tax Appeal Board are John Kneafsey, the appellant, by attorney Katherine Amari O'Dell, of Amari & Locallo 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: \$13,486
IMPR.: \$61,514
TOTAL: \$75,000

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 frame and masonry construction with 3,124 square feet of living area. The dwelling was constructed in 1977. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 2-car garage. The property has an 8,701 square foot site and is located in Evanston, Evanston 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 an appraisal estimating the subject property had a market value of \$625,000 as of January 1, 2017.

The appellant's appraisal was completed using the sales comparison approach to value property in estimating a market value for the subject property. The appellant's appraiser selected four comparable properties that are located in Evanston. The comparables have sites ranging in size from 5,625 to 9,000 square feet of land area that are improved with 2-story dwellings that range in size from 2,500 to 3,729 square feet of living area. The comparables were built between 1917 and 1947 and have other features with varying degrees of similarity to the subject. The comparables sold from June 2015 to February 2017 for prices ranging from \$510,000 to \$770,000 or from \$196.11 to \$206.49 per square foot of living area, including land.

Based on this evidence the appellant requested that the subject's assessment be reduced to \$62,500.

The board of review submitted its "Board of Review Notes on Appeal." The subject has a total assessment of \$92,063. The subject's assessment reflects a market value of \$920,630 or \$294.70 per square foot of building area, including land, when applying the Cook County level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on three comparable properties that are located in Evanston, Glenview or Chicago. The comparables have sites ranging in size from 5,886 to 21,720 square feet of land area that are improved with 2-story dwellings that range in size from 2,287 to 3,016 square feet of living area. The comparables range in age from 40 to 47 years old and have other features with varying degrees of similarity to the subject. The comparables sold from April to August 2017 for prices ranging from \$692,500 to \$988,800 or from \$302.80 to \$333.90 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 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 evidence in the record supports a reduction in the subject's assessment.

The Board finds the best evidence of market value to be the appellant's appraisal sale #3 and the board of review's comparable sale #1. These comparables are similar to the subject in location, style and many features. However, the appellant's best comparable is considerably older than the subject and the board of review's best comparable is considerably smaller than the subject. Nevertheless, the best comparables sold in January and August 2017 for prices of \$770,000 and \$785,000 or \$206.49 and \$333.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$920,630 or \$294.70 per square foot of living area, including land, which falls above the market values of the best comparable sales in the record on a total market value basis but between the market values on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the

subject, the Board finds the subject's assessment is not supported. The Board gives less weight to the value conclusion from the appellant's appraisal due to its effective date of January 1, 2017, two years prior to the assessment date at issue. The Board also gives less weight to the raw sales data from the appraisal's comparable sales #1, #2 and #4. The Board finds each of these comparables are significantly older than the subject, as they were built between 1917 and 1928, when compared to the subject's 1977 construction date. Additionally, comparables #1 and #2 have sale dates occurring greater than 39 months prior to the January 1, 2019 assessment date at issue. The Board also gives less weight to the board of review's comparable sales #2 and #3, as they are located in Glenview and Chicago, unlike the subject's Evanston location. Additionally, comparable #2 has a significantly larger site when compared to the subject's site. Based on the evidence in this record, the Board finds a reduction in the subject's assessment 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: January 18, 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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