



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

APPELLANT: Dan & Patricia Montgomery  
DOCKET NO.: 19-20332.001-R-1  
PARCEL NO.: 11-07-114-021-0000

The parties of record before the Property Tax Appeal Board are Dan & Patricia Montgomery, the appellants, by attorney Kevin Fanning, of Fanning Law, 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:** \$14,850  
**IMPR.:** \$31,150  
**TOTAL:** \$46,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 part two-story and part one-story dwelling of frame and masonry construction with 2,196 square feet of living area. The dwelling was constructed in 1909. Features of the home include a full unfinished basement and a fireplace. The subject also has a coach house located in the rear of the property. The property has a 9,000 square foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.<sup>1</sup>

The appellants contend overvaluation and assessment inequity with respect to the subject's improvement as the bases of the appeal. In support of the overvaluation argument the appellants submitted an appraisal estimating the subject property had a market value of \$460,000 as of January 1, 2017.

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<sup>1</sup> The Board finds the best evidence of the description and features of the subject is the appellants' appraisal.

In support of the improvement assessment inequity argument, the appellants submitted information on four comparable properties that are located within the same neighborhood code as the subject. The comparables are similar style dwellings that range in size from 2,272 to 2,590 square feet of living area and have improvement assessments ranging from \$35,819 to \$52,912 or from \$15.77 to \$20.43 per square foot of living area.

Based on this evidence the appellants requested that the subject's total assessment be reduced to \$46,000 and the subject's improvement assessment be reduced to \$31,150 or \$14.18 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." The subject has a total assessment of \$61,711, which reflects a market value of \$617,110 or \$281.02 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject has an improvement assessment of \$46,861 or \$21.34 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on one comparable property, that is located within the same neighborhood code as the subject, to demonstrate that the subject is being uniformly assessed. The comparable is a similar style dwelling that contains 1,968 square feet of living area and has an improvement assessment of \$53,696 or \$27.28 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 appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value to be the appraisal submitted by the appellants estimating the subject property had a market value of \$460,000 as of January 1, 2017. The appraisal was completed using similar comparable properties 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 appellants' appraisal and instead, submitted assessment information on one equity comparable, which is not responsive to the overvaluation argument brought by the appellants. Furthermore, the board of review's suggested comparable property is significantly smaller than the subject.

Based on the evidence in this record, the Board finds a reduction in the subject's assessment commensurate with the appellants' 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: 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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