



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

APPELLANT: Kevin Davitt
DOCKET NO.: 19-20948.001-R-1
PARCEL NO.: 10-14-201-016-0000

The parties of record before the Property Tax Appeal Board are Kevin Davitt, the appellant; 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: \$8,052
IMPR.: \$45,854
TOTAL: \$53,906

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 an 80-year old, single-family dwelling of masonry construction. Features of the home include: a full basement, air conditioning, a fireplace and a one-car garage. The property has a 5,368 square foot site and is located in Evanston Township, Cook County. The subject is classified as a class 2-05, residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased on December 10, 2015 for a price of \$410,000. The appellant's pleadings also include a brief statement regarding the subject improvement's erroneous size data as well as limited data on a sale listing and two sales. The statement along with two copies of the subject's plat of survey, that was signed and dated on

December 30, 2015 indicate that the subject's improvements included: a two-story, masonry home with a one-story, frame addition as well as a frame, detached garage. The appellant asserts that the subject's living area encompasses 1,929 square feet of living area using the plat of survey.

As to the two actual sales, the appellant submitted descriptive data with limited sales data. The data reflects that they contain a frame, single-family dwelling that range in size from 1,800 to 1,879 square feet of living area. Age ranges for each property indicated an age range for each building. Amenities included: one or two fireplaces and a two-car detached garage. They sold from August to October, 2019 for unadjusted prices that ranged from \$386,000 to \$440,000 or from \$214.00 to \$234.00 per square foot. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the 2015 purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,906. The subject's assessment reflects a market value of \$539,060 when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. Using 2,326 square feet of living area, the board of review's market value for the subject is \$231.75 per square foot.

In support of its contention of the correct assessment, the board of review submitted descriptive and sales information on four comparable sales. The board of review's sales are improved with a two-story, single-family dwelling. The improvements ranged in age from 68 to 81 years and in size from 1,819 to 2,177 square feet of living area. They sold from February, 2018 to July, 2019, for unadjusted prices that ranged from \$254.69 to \$348.84 per square foot.

Conclusion of Law

Initially, the Board finds that the appellant argued that the subject's improvement size was incorrect, while submitting a written argument along with copies of the subject's plat of survey. In comparison, the board of review failed to address this issue. Therefore, the Board finds that the best evidence of the improvement's size of 1,929 square feet of living area was submitted by the appellant.

Secondly, 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 appellant *did not meet* this burden of proof and a reduction in the subject's assessment *is not* warranted.

The Board finds that the best evidence of market value in the record to be the board of review's sale comparables #1, #3 and #4. These three comparables were similar to the subject in location, construction, improvement age and size as well as amenities. These properties also sold proximate in time to the assessment date at issue. The comparables sold for unadjusted prices

ranging from \$276.90 to \$348.84 per square foot of living area, including land. The subject's assessment reflects a market value of \$279.45 per square foot of living area, using 1,929 square feet of living area, which is at the low end of the range established by the best comparable sales in this record. The Board gave little weight to the subject's sale in 2015 due to the fact the sale did not occur proximate in time to the assessment date at issue, which is January 1, 2019. Based on this record, the Board finds that the subject's assessment *is* reflective of market value and that a reduction in the subject's assessment *is not* 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:

May 18, 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

AGENCY

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