



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

APPELLANT: Scott Nehls
DOCKET NO.: 19-20991.001-R-1
PARCEL NO.: 05-33-411-027-0000

The parties of record before the Property Tax Appeal Board are Scott Nehls, 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 **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: \$7,927
IMPR.: \$37,495
TOTAL: \$45,422

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 masonry construction with 1,379 square feet of living area.¹ The dwelling is 91 years old having been built in 1928. Features of the home include a full unfinished basement, a fireplace and a 1-car garage. The property has a 5,285 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 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 \$365,000

¹ The Board finds that the subject has a 1.5-story dwelling based on the photographic evidence submitted by the parties.

as of January 1, 2019. The appellant's appraisal was completed using the sales comparison approach to value property in estimating a market value for the subject.

Under the sales comparison approach the appellant's appraiser selected five comparable properties that are located in Wilmette and Evanston. The comparables have sites ranging in size from 4,550 to 7,200 square feet of land area that were reported to be improved with 1-story or 2-story dwellings ranging size from 1,399 to 2,500 square feet of living area. The comparables were built between 1919 and 1926. Each comparable has from two to four bedrooms and from one to three bathrooms. No information regarding the comparables' foundation type, central air conditioning, fireplace or garage was included in the appraisal. The comparables sold from December 2017 to April 2019 for prices ranging from \$380,000 to \$670,000 or from \$258.00 to \$271.62 per square foot of living area, including land. After adjusting the comparables' sale prices for gross living area, land size, above grade layout and age/condition, when compared to the subject, the appraiser estimated the comparables would have adjusted sale prices ranging from \$255.42 to \$266.19 per square foot of living area, including land. Based on these adjusted sale prices, the appraiser arrived at an indicated value for the subject of \$265.00 per square foot of living area, including land, or \$365,000, rounded.

Based on this evidence the appellant requested that the subject's total assessment be reduced to \$36,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,422. The subject's assessment reflects a market value of \$454,220 or \$329.38 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that are located in Evanston and within the same neighborhood code as the subject. The comparables have sites ranging in size from 5,320 to 7,980 square feet of land area that are improved with 1-story or 1.5-story dwellings of masonry or frame and masonry construction containing from 1,140 to 1,648 square feet of living area. The comparables range in age from 65 to 96 years old and have full or partial basements, one of which has finished area. One of the comparables has central air conditioning, each comparable has a fireplace and each comparable has from a 1-car to a 2.5-car garage. Comparables #1 and #3 sold in November 2017 and June 2019 for prices of \$517,500 and \$485,000 or \$414.00 and \$383.70 per square foot of living area, including land, respectively.

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

As an initial matter regarding the appellant's appraisal, the Board gives less weight to the value conclusion due to the appraiser's selection of two comparables that are located in Wilmette, when the board of review submitted two comparable sales from Evanston that were available for selection by the appellant's appraiser. Furthermore, the appraisal failed to disclose information regarding the comparables' foundation type, central air conditioning, fireplace or garage, which would be necessary to establish their comparability to the subject. The Board finds this lack of information calls into question the accuracy of the appraisal's result.

The record contains seven comparable sales, submitted by the parties, for the Board's consideration. The Board gives less weight to the appellant's appraisal comparables due to their locations in Wilmette, unlike the subject's Evanston location, and/or their significantly larger size when compared to the subject. In addition, the appraisal lacks specific information regarding the features of the comparables, which would be necessary to determine similarities to the subject. The Board finds the board of review's two comparable sales are more similar to the subject in location, size and features. These comparables sold for prices of \$517,500 and \$485,000 or \$414.00 and \$383.70 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$454,220 or \$329.38 per square foot of living area, including land, which is below the market values of the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is justified. Based on the evidence in this record, the Board finds 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:

February 15, 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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