



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

APPELLANT: Sharon Kristjanson
DOCKET NO.: 19-21490.001-R-1 through 19-21490.022-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Sharon Kristjanson, the appellant(s), by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-21490.001-R-1	11-19-224-029-1001	5,732	73,753	\$79,485
19-21490.002-R-1	11-19-224-029-1003	5,304	68,245	\$73,549
19-21490.003-R-1	11-19-224-029-1004	5,304	68,245	\$73,549
19-21490.004-R-1	11-19-224-029-1005	5,304	68,245	\$73,549
19-21490.005-R-1	11-19-224-029-1006	4,038	51,959	\$55,997
19-21490.006-R-1	11-19-224-029-1007	4,038	51,959	\$55,997
19-21490.007-R-1	11-19-224-029-1008	4,038	51,959	\$55,997
19-21490.008-R-1	11-19-224-029-1009	4,882	62,816	\$67,698
19-21490.009-R-1	11-19-224-029-1010	4,882	62,816	\$67,698
19-21490.010-R-1	11-19-224-029-1012	198	2,559	\$2,757
19-21490.011-R-1	11-19-224-029-1013	198	2,559	\$2,757
19-21490.012-R-1	11-19-224-029-1014	198	2,559	\$2,757
19-21490.013-R-1	11-19-224-029-1015	198	2,559	\$2,757
19-21490.014-R-1	11-19-224-029-1016	198	2,559	\$2,757
19-21490.015-R-1	11-19-224-029-1017	198	2,559	\$2,757
19-21490.016-R-1	11-19-224-029-1018	174	2,248	\$2,422
19-21490.017-R-1	11-19-224-029-1019	174	2,248	\$2,422
19-21490.018-R-1	11-19-224-029-1020	174	2,248	\$2,422
19-21490.019-R-1	11-19-224-029-1021	174	2,248	\$2,422
19-21490.020-R-1	11-19-224-029-1022	174	2,248	\$2,422
19-21490.021-R-1	11-19-224-029-1025	247	3,179	\$3,426
19-21490.022-R-1	11-19-224-029-1026	247	3,179	\$3,426

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 total of 22 individual units in a 104-year-old 26-unit complex¹. The property has a 29,925 square foot site located in Evanston, Evanston Township, Cook County. The subjects are classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of the overvaluation argument the appellant submitted a brief titled “petition and argument” and a spreadsheet listing the 26 individual units in the condominium and the percentage of ownership for each of the individual units. The percentage of ownership ranged from 0.324158% to 10.642813%. The spreadsheet also provides limited information on four comparable sales of units from the subject building. The sales occurred on August 1, 2016. Appellant’s spreadsheet listed the total percentages of ownership of the suggested comparable properties as follows 10.642813%, 0.369158%, 0.369158%, and 0.369158% for a combined 11.750387%² ownership interest in the condominium. The total consideration for these four units was \$871,000. In the submitted brief appellant shows the gross sales price as well as an adjusted sales price in which a personal property allocation of 5% was factored in to determine an adjusted sales price of \$827,450. In a submitted document entitled “petition and argument” appellant asserted that “typically” condominium units are sold with fully finished kitchens, draperies, wall to wall carpet, and other items of personal property in addition to “soft costs” such as financing fees, attorney fees, and brokerage fees that “are not factored into the sales price.” Next, the level of assessment under the Cook County Ordinance was applied to each sale to depict “corrected total assessments” for all 22 units in the condominium and opining the subject’s total assessment should be reduced to \$568,525 based on a revised 2019 market value of \$5,685,250.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment of the subject condominium unit under appeal of \$746,835. This assessment reflects a market value of \$7,468,350 when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-99 property of 10%.

In support of its contention of the correct assessment, the board of review submitted a document entitled Condominium Analysis Results for 2019 prepared by Eric Gough in which it used the three sales presented that occurred in 2016. The three sales had total consideration (combined sales prices) of \$2,550,000 (or \$850,00 per unit) and the sold units had 11.3813% ownership in the common elements, so the board of review arrived at a total value for the units appealed of

¹ It is unclear whether the suggested comparable properties are comprised exclusively of residential units or whether they also include ancillary improvements such as parking spaces, garages, and/or individual storage areas. This ambiguity materially affects the Board’s ability to conduct an accurate and equitable valuation analysis.

\$22,405,173. Applying the 10% Ordinance level of assessment for class 2-99 property results in a total combined assessment for the appealed units of \$2,240,517. Based on the foregoing 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 proven 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.

"Real property taxes . . . which are authorized by law to be assessed against and levied upon real property shall be assessed against and levied upon each unit and the owner's corresponding percentage of ownership in the common elements as a tract, and not upon the property as a whole." 765 ILCS 605/10(a).

As preliminary matter the Board notes that the major difference between the appellant's condominium analysis and the board of review's condominium analysis is the appellant's request to include a 5% reduction of total sales price for personal property. The board gives little weight to the appellant's request for a reduction of the sales price of 5% based on personal property. The appellant provided no evidence, statutory authority, or case law to justify, support, or explain their methodology or their calculations for the reduction request of 5% for "personal property." Additionally, appellant failed to establish by a preponderance of the evidence that personal property was involved in the sales of the comparable properties. Appellant's assertion that "typically" condominium units are sold with fully finished kitchens, draperies, wall to wall carpet, and other items of personal property is not evidence that personal property was involved in any of the sales of the suggested comparable properties. In Illinois, real property includes, "the land itself, with all things contained thereon, and also all buildings, structures, and improvements, and other permanent fixtures thereon[.]" 35 ILCS 200/1-130. A fixture is considered real property because it is incorporated into or attached to the realty. *A&A Market, Inc. v. Pekin Ins. Co.*, 306 Ill. App. 3d 485, 488 (1st Dist. 1999). The factors for determining whether property is personal or real are: 1) the nature of the attachment to the realty, 2) its adaptation to and necessity for the purpose or use to which the premises is devoted, and 3) whether it was intended that the item become party of the realty. *Id.* . The appellant's assertion that "typical" condominium sales include personal property does not address the factors set forth above for determining whether property is real or personal. Furthermore, the appellant submitted no evidence about the value of these items to justify the 5% downward adjustment that was sought. . Furthermore, appellant's attorney generated the valuation adjustment for personal property in the absence of a qualified expert in the field of real estate appraisal. The Board holds that an attorney's role as an advocate precludes them from providing unbiased, objective evidence of value for their client's property.

The appellant submitted a sales analysis of four purported comparable transactions, asserting that each involved the sale of a residential condominium unit located within the same complex as the

subject properties. Notably, three of these comparable properties—identified by Property Index Numbers (PINs) ending in -1012, -1013, and -1014—were also included in the Board of Review’s sales analysis.

Upon review, the Board finds that the evidentiary submissions from both parties regarding these three overlapping comparable properties are inconsistent, contradictory, and, at times, confusing. Specifically, the Board notes that the units corresponding to PINs -1012, -1013, and -1014 are designated as Units G-1, G-2, and G-3, respectively. Based on the percentage of ownership reported by the appellant and the “G” unit designation, the Board reasonably infers that these transactions pertain to the sale of parking spaces rather than residential condominium units.

Further, while both parties assert that the sales of these three units occurred on August 1, 2016, the reported sale prices differ significantly. The Board of Review indicates a uniform sale price of \$850,000 for each unit, whereas the appellant reports sale prices of \$794,860, \$275,675, \$275,750, and \$21,000 for the fourth comparable. These discrepancies further undermine the reliability of the submitted data and preclude the Board from conducting a credible comparative analysis based on these transactions.

Furthermore, both parties failed to submit probative evidence regarding the proposed comparable properties that would be necessary to establish a reliable basis for comparison with the subject property. Specifically, neither party provided critical data such as the gross living area, enumerated amenities, or the total room count of the purported comparable properties—information that is material to determining the degree of similarity. In the absence of this information, there exists insufficient information to ascertain whether substantial differences exist between the subject unit and the suggested comparable properties. Accordingly, the Board cannot conclude that the reported sale prices of these properties are indicative of, or probative of, the fair market value of the subject property.

As previously noted, the Board finds that the evidentiary submissions from both parties concerning the three comparable units are inconsistent, contradictory, and, at times, lacking in clarity. Consequently, the Board accords diminished evidentiary weight to the comparable properties presented by the appellant. The appellant failed to provide sufficient documentation establishing the requisite degree of similarity between the suggested comparable properties and the subject property, thereby precluding the Board from conducting a meaningful and reliable comparative analysis.

Additionally, “Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property.” 86 Ill.Admin.Code §1910.63(b). Based on the record, the Board finds that the appellant has not met this evidentiary burden. Accordingly, no reduction in the assessed valuation of the subject property is 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: _____

C E R T I F I C A T I O N

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 20, 2026



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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