



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

APPELLANT: Kevin Leeds
DOCKET NO.: 19-21608.001-R-1
PARCEL NO.: 10-24-202-036-0000

The parties of record before the Property Tax Appeal Board are Kevin Leeds, the appellant(s), by attorney John W. Zapala, of the Law Offices of John Zapala, P.C. 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: \$12,441
IMPR.: \$19,469
TOTAL: \$31,910

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 125-year-old, 1.5-story multi-family dwelling of frame construction with 1,521 square feet of living area. Features of the home include a full unfinished basement, two full bathrooms and a two-car garage. The property has a 10,368 square foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts overvaluation and assessment inequity in this appeal.

In support of the overvaluation argument, the appellant submitted evidence of five suggested comparable sales. The comparables were multi-family dwellings of either a stucco exterior, masonry construction or frame construction. They range in size from 1,480 to 2,576 square feet of building area. They sold from February 2016 to October 2018 for prices ranging from \$105.00

to \$195.00 per square foot of building area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The appellant also presented evidence on four equity comparables in support of the assessment inequity argument. The improvements were between 78 and 125 years of age and ranged in improvement assessment from \$8.39 to \$13.82 per square foot of living area.

The "Board of Review Notes on Appeal" disclosed the total assessment for the subject of \$37,127. The subject property has an improvement assessment of \$24,686 or \$16.23 per square foot of living area. The subject's assessment reflects a market value of \$371,270 or \$244.10 per square foot of living area, including land, when applying the assessment level of 10% as established by the Cook County Real Property Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four suggested comparable sales. They are improved with a two-story, multi-family dwelling of masonry construction or frame construction, located within a ¼ mile radius of the subject. The improvements ranged: in size from 1,720 to 2,192 square feet of living area; in age from 96 to 150 years. They sold from January 2017 to June 2019 for prices ranging from \$248.60 to \$285.16 per square foot of building area, including land.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables. They are improved with a 1.5-story or a two-story, multi-family dwelling of frame construction, located within a ¼ mile radius of the subject. The improvements ranged: in size from 1,79 to 1,754 square feet of living area; in age from 127 to 150 years; and in assessment from \$16.39 to \$18.49 per square foot.

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 best evidence of market value to be the appellant's comparables #2 and #3 and the board of review's comparable #3. These three comparables had sales prices ranging from \$112.00 to \$248.60 per square foot of building area. The remaining comparables were given less weight due to differences in size. In comparison the subject's assessment reflects a market value of \$244.10 per square foot of building area is within the range of the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is not justified.

The taxpayer also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments

for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds that the appellant has met this burden of proof, and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be *appellant's comparables #2, #3 and #5*. These comparables had improvement assessments that ranged from \$13.24 to \$13.82 per square foot of living area. The subject's improvement assessment of \$16.23 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed, and a reduction in the subject's assessment on this basis 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: June 27, 2023



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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