



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

APPELLANT: Steve Roth
DOCKET NO.: 19-21868.001-R-1
PARCEL NO.: 10-11-413-017-0000

The parties of record before the Property Tax Appeal Board are Steve Roth, the appellant(s), by attorney Caren Gertner, of the Law Office of Gertner & Gertner, Ltd. 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: \$11,625
IMPR.: \$100,875
TOTAL: \$112,500

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 19-year-old, two-story single-family residence dwelling of masonry construction with 4,328 square feet of living area. Features of the home include: a full unfinished basement, central air conditioning, two fireplaces and a two-car garage. The property has a 7,750 square foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$1,125,000 as of January 1, 2019. The appraisal was prepared by Mitchell J. Perlow, MAI, a certified general real estate appraiser, for ad valorem tax purposes. The appraisal is based upon an inspection of the subject which was conducted on August 6, 2019.

The appraisal developed one of the three traditional approaches to value: the sales approach. Under the sales comparison approach, the appraisers examined three comparable sales located within a one-mile radius of the subject. The sales were improved with a two-story, single-family dwelling of either frame construction or masonry construction. The parcels ranged: in age from 19 to 131 years; in site from 7,500 to 13,300 square feet of land area; and size from 3,898 to 4,963 square feet of living area. The comparables sold from January 2018 to November 2018 for prices ranging from \$1,044,000 to \$1,200,000. The appraiser adjusted the comparables for differences from the subject in, age, site size, quality of construction, condition, room count, dwelling size, basement finish, fireplace count, garage size, and other amenities, to calculate adjusted sale prices ranging from \$1,089,400 to \$1,150,335. Based on the foregoing, the appraisers opined a market value of \$1,125,000 as of January 1, 2019, for the subject property.

Based on this evidence the appellants requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$120,000. The subject's assessment reflects a market value of \$1,200,000 or \$277.26 per square foot of living area, including land, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment, the board of review submitted information on two comparable sales with varying degrees of similarities to the subject. The sales occurred from July 2017 through August 2017. They sold for unadjusted prices that ranged from \$384.71 to \$349.29 per square foot of living area, including land. The sales were improved with a 4-year-old, two-story, single-family dwelling. They ranged in size from 3,865 to 4,081 square feet of living area. The sales comparables also contain a full finished basement with a formal recreation room.

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 *met* this burden of proof and a reduction in the subject's assessment *is* warranted.

The Board finds the best evidence of market value to be the *appraisal submitted by the appellant*. The subject's assessment reflects a market value of \$1,125,000 or \$259.94 per square foot of living area, including land, which is above the appraised value. The Board finds the subject property had a market value of \$1,125,000 as of the assessment date at issue. Since market value has been established the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. (86 Ill.Admin.Code §1910.50(c)(2)).

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:

November 21, 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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