



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

APPELLANT: Michael Altpeter
DOCKET NO.: 19-22038.001-R-1
PARCEL NO.: 10-11-312-012-0000

The parties of record before the Property Tax Appeal Board are Michael. Altpeter, the appellant(s), by attorney Glenn Guttman, of Rieff Schramm Kanter & Guttman 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: \$8,990
IMPR.: \$61,558
TOTAL: \$70,548

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 92-year-old, two-story, single-family dwelling of masonry construction with 1,968 square feet of living area. Features of the home include a full unfinished basement, a fireplace and a two-car garage. The property has a 5,800 square foot site and is located in Evanston, Evanston Township, Cook County and is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and inequity as the bases of the appeal. In support of the market value argument, the appellant submitted one comparable sale. The appellant provided a printout of a map to show the proximity of the comparable to the subject. The comparable had the same neighborhood code as the subject and was described as a two-story, single-family dwelling of frame construction with 1,852 square feet of living space. The comparable is 93

years old and sold in June of 2017 for \$575,000 or \$319.48 per square foot of living area, land included.

In support of the equity argument, the appellant submitted five equity comparables. The appellant provided a printout of a map to show the proximity of the comparables to the subject. The comparables had the same neighborhood code as the subject and are improved with a two-story, single-family dwelling of either masonry construction or frame construction or frame and masonry construction. They ranged: in age from 81 to 93 years; in size 1,650 to 2,160 square feet of building area; and in improvement assessment from \$27.04 to \$29.78 per square foot of building area.

In a submitted brief the appellant reasserted that the subject property was over assessed. Based on this evidence the appellant requested the subject's total assessment be reduced to \$57,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$70,548 with an improvement assessment of \$61,558 or \$31.28 per square foot of building area. The total assessment reflects a market value of \$705,480 or \$358.47 per square foot of living area, including land using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

The record does not disclose whether the board of review submitted comparable sales in support of their contention of a correct assessment.

In support of the equity argument, the board of review submitted four equity comparables located within a ¼ mile radius of the subject with two comparables located within a block of the subject. The improvements are two-story, single-family dwellings of masonry construction. They ranged: in age from 90 to 93 years; in size 1,702 to 2,013 square feet of living area; and in improvement assessment from \$25.34 to \$33.76 per square foot of building area.

In rebuttal, the appellant resubmitted information regarding the sole comparable sale provided in their original filing and argued that the board of review "failed to mention" that the subject property sold in 2019 for \$604,000. The appellant requested that board give weight to the fact that the subject property was offered for sale and ultimately sold in the tax year in question for \$604,000. The sale of the subject property was not submitted by either party in their case in chief as evidence. Appellant reasserted the inequity of the assessment of the subject property for the lien year.

Conclusion of Law

The taxpayer asserted that 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 taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); *Winnebago County Bd. of Review v. Property Tax Appeal Bd.*, 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 on this basis is not warranted. Based on the record before the Board, which consists of a single comparable sale from the appellant, it is unable to establish a range for determining assessment equity. 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). Accordingly, the Board finds that the appellant failed to show by clear and convincing evidence that the subject's improvement was inequitably assessed, and a reduction in the subject's assessment on this basis is not justified.

The board gave no weight to the rebuttal evidence provided by the appellant of the purported sale of the subject in 2019 for \$604,000. The Board finds that evidence of the sale of the subject was improperly submitted as rebuttal evidence, and thus was given no weight. "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparables. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence." 86 Ill.Admin.Code §1910.66(c). The Board finds that the evidence of the 2019 sale of the subject property which the appellant submitted in rebuttal cannot be considered by the Board under this rule.

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

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2 and #4 and the board of review's comparable #1, #2 and #3. These comparables had improvement assessments ranging from \$27.35 to \$33.76 per square foot of living area. The subject's improvement assessment of \$31.28 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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:

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Michael. Altpeter, by attorney:
Glenn Guttman
Rieff Schramm Kanter & Guttman
100 North LaSalle Street
23rd Floor
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602