



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

APPELLANT: Drew Tannenbaum
DOCKET NO.: 19-22072.001-R-1
PARCEL NO.: 11-19-212-002-0000

The parties of record before the Property Tax Appeal Board are Drew Tannenbaum, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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: \$20,343
IMPR.: \$137,457
TOTAL: \$157,800

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 107-year-old, two-story, stucco exterior, single-family dwelling with 4,361 square feet of living area. Features of the home include: a full unfinished basement, a fireplace, central air conditioning and a two-car garage. The property has a 13,125 square foot site located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three suggested equity comparable properties with the same neighborhood code as the subject. They were improved with a two-story, single-family dwelling of masonry and frame construction or with a stucco exterior. The improvements ranged: in age from 101 to 106 years; in size from 3,816 to 4,440 square feet; and in improvement assessment

from \$28.60 to \$32.03 per square foot of living area. Based on this evidence, the appellant is requesting an assessment amount of \$151,391.

The appellant also contends a contention of law as the basis of the appeal. The appellant disclosed that the subject sold in August of 2018 for the sales price of \$1,600,000. In a brief in support of a reduction in the subject's 2019 assessed valuation the appellant argued that the sales price of the subject should not be determinative of the assessed value for the lien year of this appeal¹. The appellant maintains that the assessed value of the subject is higher than other comparable properties and that the Board should consider the suggested equity comparable properties provided by the appellant in determining the assessed value of the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$168,835. The subject property has an improvement assessment of \$148,492 or \$34.05 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparable properties with varying degrees of similarities to the subject. The board of review disclosed that all the suggested comparable properties had the same neighborhood code as the subject. One comparable was located within a ¼-mile radius of the subject. The improvements ranged in improvement assessment from \$34.41 to \$52.05 per square foot of living area. The board of review also noted that the subject sold in 2018 for the sales price of \$1,600,000. The board of review requested that the assessment be confirmed.

Conclusion of Law

As a preliminary matter, appellant's argument that the subject property was illegally assessed by means of "sale chasing" will not be considered in the boards analysis of this appeal. The Board finds the record contains limited assessment information submitted by the appellant to support the contention that the subject's 2019 assessment was based on the subject's 2018 sale price. More importantly, the appellant indicated that the sole basis of this appeal was assessment equity. Whether the suggested evidence does or does not demonstrate the subject property's assessment was based on its 2018 sale price is not relevant to the basis of this appeal, as such, the only evidence this Board will consider are the suggested equity comparable properties submitted by the parties.

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves

¹ The appellant contends, without substantive evidence, that the proposed assessment appears to be based on the price paid for subject which is at a much higher assessment per square foot than comparable properties which violates the principal of uniformity of assessment as contained in the Illinois constitution. The appellant alleges that the county assessor engaged in "sales chasing" by increasing the subject's total assessment based solely on the 2018 sales price of the subject while assessing other similar properties "on a different basis". They note an increase in assessed value of the subject of 78% as evidence that the county assessor engaged in "sales chasing".

a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). It is recommended that proof of unequal treatment in the assessment process 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 comparable properties to the subject property. 86 Ill. Admin. Code §1910.65(b). The Board finds the appellant met this burden of proof, and a reduction in the subject's assessment is warranted.

The parties submitted a total of seven equity comparable properties for the Board's consideration. The Board finds the best evidence of assessment equity to be *the appellant's comparable properties #1, #2 and #3*. These comparable properties had improvement assessments that ranged from \$28.60 to \$32.03 per square foot of living area. The subject's improvement assessment of \$34.05 per square foot of living area falls above the range established by the best comparable properties in this record. After considering all the comparable properties submitted by the parties with emphasis on those properties that are more proximate in location and with similar features relative to the subject and after further considering adjustments to the best comparable properties for differences from the subject, the Board finds the subject's improvement assessment is not supported. The Board finds that the appellant demonstrated by clear and convincing evidence that the subject was inequitably assessed and, therefore, a reduction in the subject's assessment 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: _____

January 21, 2025



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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