



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

APPELLANT: James Mirochnik
DOCKET NO.: 19-23607.001-R-1
PARCEL NO.: 11-18-110-017-0000

The parties of record before the Property Tax Appeal Board are James Mirochnik, the appellant(s), by attorney Mary T. Nicolau, of Fox Rothschild LLP 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: \$14,850
IMPR.: \$123,117
TOTAL: \$137,967

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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

Findings of Fact

The subject consists of a three-story multi-family dwelling of masonry construction with 8,964 square feet of living area. The dwelling is 113 years old. Features of the home include a full unfinished basement, six full bathrooms and twelve bedrooms. The property's site is 8,250 square feet, and it 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 contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$137,967.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the total assessment for the subject is \$158,100. The subject property has an improvement assessment of \$143,250 or \$15.98 per square foot of living area. In support of its contention of the correct

assessment the board of review submitted information on four equity comparables. They are located within the same subarea of the subject with one comparable located within a block of the subject. The improvements were between 54 and 119 years of age and ranged in size from 6,008 to 8,742 square feet of living area and in assessment from \$13.76 to \$15.15 per square foot. The building assessment per square foot of living area for the comparables submitted by the board of review are lower than the subject's assessment per square foot of living area. Additionally, the board of review stipulated to the appellant's assessment request.

Conclusion of Law

The taxpayer 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 proven 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 met this burden of proof, and that a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be all the submitted equity comparables. These equity comparables had improvement assessments ranging from \$12.98 to \$15.15 per square foot of living area. The subject's improvement assessment of \$15.98 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 has proven, with clear and convincing evidence, that the subject is inequitably assessed, and that a reduction in the subject's assessment 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: _____

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:

April 18, 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

James Mirochnik, by attorney:
Mary T. Nicolau
Fox Rothschild LLP
321 North Clark
Suite 1600
Chicago, IL 60654

COUNTY

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