FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: 828 Reba, LLC
DOCKET NO.: 19-24066.001-C-1
PARCEL NO.: 11-19-319-001-0000

The parties of record before the Property Tax Appeal Board are 828 Reba, LLC, the appellant(s), by attorney Jennifer Kanik, of the Law Offices of Terrence Kennedy Jr. 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 ***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:	$29,600
IMPR.:	$184,948
TOTAL:	$214,548

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 three-story, 25-unit apartment dwelling of masonry construction with 24,993 square feet of living area. The dwelling was constructed in 1930. The property has a 114,800 square foot site and is located in Evanston, Evanston Township, Cook County. The subject is Class 3-15 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's original appeal form contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables. The appellant also submitted Cook County Assessor and property record cards for each comparable and the subject. The Cook County Assessor's printout and board of review's decision letter states that the subject's total assessment is $230,090. The appellant's appeal form requested the subject's total assessment be reduced to $225,000 but the evidence requested a reduction to $174,226.

The appellant's original appeal also contends overvaluation as the basis of the appeal. The appellant subsequently submitted a second appeal form checking recent appraisal and contention of law as the basis of the appeal. The appellant did not submit any evidence regarding overvaluation argument.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $230,090. The subject property has an improvement assessment of $200,490 or $8.02 per square foot of living area. In support of its contention of the correct assessment, the board of review did not submit any evidence.

At hearing, the appellant's attorney reviewed and rested on the submitted evidence. The board of review analyst testified that the appellant's pleadings did not include an appraisal per the appeal form. The appellant and the board of review reaffirmed request for an assessment reduction.

Conclusion of Law

The appellant's original petition for appeal section 2d lists assessment equity and appraisal as basis for this appeal. The appellant only submitted equity comparables. Section 180 of the Property Tax code (35 ILCS 200/16-180) states that "[e]ach appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board". The board of review did not submit any evidence other than "Board of Review Notes on Appeal" cover page. The board of review did not prepare any proper defense and/or was harmed by the appellant's pleadings/appeal form and lack of appraisal evidence. Accordingly, the Board finds that the equity comparables submitted by the appellant shall be considered and sufficient evidence under this rule.

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). 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 meet 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 #4. These comparables ranged in improvement assessment of $3.53 to $7.40 per square foot of living area. The subject's improvement assessment of $8.02 per square foot of living area falls above the range established by the best comparables in this record. These comparables are all three-story, class 3-15 properties, apartment buildings of masonry construction, similar living area square footage, age, and amenities. Accordingly, the Board determines that the appellant has established by clear and convincing evidence that the subject property was inequitably assessed, and a reduction 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:

C E R T I F I C A T I O N

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: October 15, 2024

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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