



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

APPELLANT: Daniel Goldsmith  
DOCKET NO.: 20-21093.001-R-1  
PARCEL NO.: 05-34-421-004-0000

The parties of record before the Property Tax Appeal Board are Daniel Goldsmith, the appellant, by attorney Noah J. Schmidt, of Schmidt Salzman & Moran, 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 **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:** \$15,900  
**IMPR.:** \$78,633  
**TOTAL:** \$94,533

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 2020 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 2-story dwelling of frame and masonry exterior construction with 3,665 square feet of living area. The dwelling is approximately 83 years old. Features of the home include a full basement, that has finished area, central air conditioning, two fireplaces and a 3-car garage. The property has a 10,600 square foot site and is 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 with respect to the subject's improvement and contention of law as the bases of the appeal. The appellant's brief asserted that the unprecedented time with the Covid-19 pandemic had a devastating effect on real estate values. In support of the assessment inequity argument the appellant submitted information on five comparable properties that are located within the same neighborhood code as the subject. The

comparables are improved with 2-story dwellings of stucco, masonry or frame and masonry exterior construction ranging in size from 3,386 to 3,595 square feet of living area. The homes range in age from 90 to 116 years old and have unfinished full or partial basements. Four comparables have central air conditioning, four comparables have either one or three fireplaces, and two comparables have either a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$25,335 to \$60,892 or from \$7.20 to \$17.51 per square foot of living area.

Based on this evidence the appellant requested that the subject's improvement assessment be reduced to \$43,283 or \$11.81 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$94,533. The subject property has an improvement assessment of \$78,633 or \$21.46 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four comparable properties that are located within the same neighborhood code as the subject. The comparables are improved with 2-story dwellings of frame, stucco or masonry exterior construction ranging in size from 2,218 to 2,657 square feet of living area. The homes range in age from 95 to 109 years old. The comparables have unfinished full basements, and from a 1-car to a 3-car garage. Two comparables have central air conditioning and three comparables each have a fireplace. The comparables have improvement assessments ranging from \$47,988 to \$60,833 or from \$21.57 to \$26.81 per square foot of living area.

Based on this evidence the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

As a preliminary matter, the appellant requests that the PTAB grant it relief based on the COVID-19 pandemic. The PTAB distinguishes between a request for relief just because the pandemic occurred ("COVID Relief") and a request based on the pandemic's effect on market conditions, or the income-producing capacity of a given property. The former would only require the appellant to show that the pandemic occurred -not that the pandemic affected or contributed to changes in the relevant market or other factors related to the property's assessment. The latter would require the appellant to meet its burden to provide substantive evidence or legal argument sufficient to challenge the property's assessment.

As an administrative agency, the Property Tax Appeal Board only has the authority that the General Assembly confers on it by statute. *Spiel v. Property Tax Appeal Bd.*, 309 Ill. App. 3d 373, 378 (2d Dist. 1999). Consequently, to the extent that the PTAB acts outside its statutory authority, it acts without jurisdiction. See *Bd. of Educ. of City of Chicago v. Bd. of Trustees of Pub. Sch. Teachers' Pension & Ret. Fund of Chicago*, 395 Ill. App. 3d 735, 739–40 (1st Dist. 2009). The Board has no statutory authority to reduce assessments solely because the pandemic occurred (i.e., to grant "COVID Relief"). However, if an appellant presents evidence demonstrating the pandemic resulted in or contributed to a reduction in the subject property's assessment, that may serve as the basis for a reduction. But the appellant is not entitled to a reduction just because the pandemic occurred. The Board finds the appellant in the instant case did not present evidence demonstrating the pandemic resulted in or contributed to a reduction in

the subject property's assessment. Therefore, appellant is not entitled to a reduction on the basis of the COVID-19 pandemic.

The taxpayer contends in part improvement assessment inequity as a 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 parties submitted a total of nine comparable properties for the Board's consideration, none of which are particularly similar to the subject. Nevertheless, the Board gives less weight to the board of review's comparables, due to their smaller dwelling sizes when compared to the subject. The Board also gives less weight to the appellant's comparable #1, due to its improvement assessment being an outlier when compared to the other improvement assessments in the record. The Board finds the appellant's remaining comparables are similar to the subject in location, style and some features. However, each of the appellant's best comparables is inferior to the subject due to their older dwelling and lack of finished basement area when compared to the subject. In addition, two of the best comparables lack a garage when compared to the subject. Nevertheless, the best comparables have improvement assessments ranging from \$39,251 to \$60,892 or from \$10.99 to \$17.51 per square foot of living area. The subject's improvement assessment of \$78,633 or \$21.46 per square foot of living area falls above the range established by the best comparables in this record. However, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's higher improvement assessment is justified. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's assessment is not 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: \_\_\_\_\_

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

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