



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

APPELLANT: JEMJ Prop LLC
DOCKET NO.: 20-23309.001-R-1
PARCEL NO.: 10-24-106-025-0000

The parties of record before the Property Tax Appeal Board are JEMJ Prop LLC, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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: \$11,849
IMPR.: \$16,330
TOTAL: \$28,179

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 an 89-year-old, one-story, single-family dwelling of masonry construction with 1,333 square feet of living area. Features of the home include a full unfinished basement and a three-car garage. The property has a 13,940 square foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The taxpayers assert assessment inequity as a basis of the appeal. In support of this argument, the taxpayers submitted information on eight suggested equity comparables. The appellants also assert overvaluation in this appeal. In support of the overvaluation argument, the appellants submitted evidence disclosing that the subject property was purchased on February 18, 2020, for a price of \$200,000. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the purchase price.

Additionally, the appellant asserts a contention of law as a basis for appeal, arguing the County failed to apply the appropriate level of COVID-19 relief in an equitable way as the adjustment was not applied to the correct assessment valuation.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,884. The subject's assessment reflects a market value of \$318,840 or \$239.19 per square foot of living area, land included, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. The subject's improvement assessment is \$20,035, or \$15.03 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four suggested sales comparables.

In written rebuttal, the appellant argued that the board of review's lack of response to their uniformity argument, based on the negative COVID-19 adjustment should be viewed as a concession. Appellant also argued board of review's comparables were too dissimilar to be given any weight. Accordingly, these comparables should not be considered by the Board in determining assessment inequity of the subject. Furthermore, the appellant argued the recent purchase price is the best evidence of value and was left undisputed by the board of review. The appellant reaffirmed the request for an assessment reduction to \$17,938.

During the March 26, 2024, hearing, appellant testified that his comparables are similar in size, characteristics and location to the subject property and are assessed at less than the subject property, supporting his request for a reduced assessment. Additionally, the purchase price is reflective of its market value as it was an open market sale and therefore, should not be assessed at more than \$20,000. Appellant highlighted, this was not a court ordered sale and as such shouldn't be disregarded. Lastly, appellant made a constitutional argument based on the uniformity clause, citing to the County's implementation of a COVID-19 reduction factor that not fairly applied because the assessed value was inaccurate.

The board of review argued the recent sale was a compulsory sale as it was due to a foreclosure and highlighted the appellant's MLS listing previously submitted in evidence. Additionally, the four comparables submitted by the board of review all sold for more than the subject property demonstrating it sold below market value. The board of review argued there was no constitutional violation based on the uniformity clause, as the COVID-19 reduction factor was applied to the correct valuation of the subject. The board reiterated their request for the assessment to remain at \$31,884.

Conclusion of Law

The appellants contend 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 value of the property must be proved by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e). 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 is not warranted.

The Board concludes that the best evidence of the subject's market value are the board of review's sales comparables #2, #3 and #4. Like the subject property, these comparables have a one-story or 1.5-story, single-family dwelling of frame and masonry or masonry construction. Additionally, all of the comparables are similar in age, living area square footage, and locations within a quarter mile of the subject property.

These comparables sold between April 2018 and December 2019, for amounts ranging from \$257.45 to \$355.11 per square foot of living area, land included in the sale price. The subject property's assessment reflects a market value of \$318,840, land included, or \$239.19 per square foot of living area, which is below the range established by the best comparables in the record. Accordingly, the Board determines that the appellant has failed to establish by a preponderance of the evidence that the subject property was overvalued.

The Board finds that the 2020 sale of the subject property did not offer the best evidence of market value. The appellant provided evidence demonstrating the sale price did not reflect the subject's market value. The appellant completed Section IV - Recent Sale Data of the PTAB residential appeal form and disclosed that while the parties to the transaction were not related, and it was listed on MLS for a period of 45 days, the property was in fact sold due to a foreclosure action. The appellant also submitted a copy of the settlement statement from the transaction and the MLS listing, which identified the property as a foreclosure.

Therefore, based on this record the Board finds the tax sale of the subject property did not accurately reflect its market value with its purchase price of \$200,000. A reduction in the subject's assessment commensurate with the appellant's request is therefore not appropriate.

The taxpayer also 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 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). 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, #5 and #7. These comparables had improvement assessments that ranged from \$11.80 to \$12.49 per square foot of living area. The subject's improvement assessment of \$15.03 per square foot of living area falls above the range established by the best comparables in this record. These comparables were given more weight based on construction, design, amenities, size and/or location. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

The appellant further requests that the Board grant it additional relief based on the COVID-19 pandemic. The Board 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. In the instant appeal, the appellant has failed to meet this burden.

The appellant argues that the Cook County Assessor reduced assessments of Cook County taxpayers for 2020 based on the pandemic, and this must be done for the subject parcel under the Illinois Constitution's uniformity clause. Ill. Const., art. IX §4. According to appellant, this was done in the northern suburbs, including Evanston, by taking the assessor's office's median estimated value for the property and subtracting a percentage of that amount that was determined based upon the use and location of the property. That amount for single-family homes in the subject's Evanston Township neighborhood was 10.31%.

The Illinois Constitution's guarantee of uniformity in property taxation requires assessment officials within a taxing boundary to "use the same basis for determining assessed valuations for all like properties," Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 235 (1998). Appellant's evidence establishes that the assessor was reducing initial median estimated values of single-family residents in the Evanston Township neighborhood, but it does not establish that the assessor deviated from this practice in assessing the subject. Nor does appellant argue that the assessor did so. Appellant has failed to show a uniformity violation by clear and convincing evidence. Therefore, appellant is entitled to a reduction, but not to the additional relief that is sought based on the pandemic.

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 16, 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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