



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

APPELLANT: Lois Combs
DOCKET NO.: 20-38143.001-R-1 through 20-38143.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Lois Combs, the appellant, by attorney John W. Zapala, of the Law Offices of John Zapala, P.C. 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
20-38143.001-R-1	10-14-119-012-0000	3,045	16,851	\$19,896
20-38143.002-R-1	10-14-119-013-0000	3,045	16,851	\$19,896

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 1-story dwelling of masonry exterior construction with 1,536 square feet of living area. The dwelling is approximately 64 years old. Features of the home include a basement, central air conditioning, and a 1.5-car garage. The property has a 5,800 square foot site and is located in Evanston, Niles Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both overvaluation and assessment inequity regarding the improvement as the bases of the appeal. In support of the overvaluation argument, the appellant submitted information on three comparable sales located within 0.67 of a mile from the subject. The parcels range in size from 5,500 to 7,380 square feet of land area and are improved with class 2-03 homes of masonry exterior construction ranging in size from 1,157 to 1,622 square feet of

living area. The dwellings are 65 or 80 years old. Two homes each have a basement, one of which has finished area. One home has a fireplace. Each home has central air conditioning and a 1-car garage. The comparables sold from January 2017 to December 2019 for prices ranging from \$307,500 to \$400,000 or from \$246.61 to \$319.79 per square foot of living area, including land.

In support of the assessment inequity argument, the appellant submitted information on five comparables located within the same assessment neighborhood code as the subject. The comparables are improved with class 2-03 homes of masonry exterior construction ranging in size from 1,710 to 1,782 square feet of living area. The dwellings are 65 or 66 years old. Four homes each have a basement, three of which have finished area. Each home has one or two fireplaces and from a 1-car to a 2-car garage. Four homes have central air conditioning. The comparables have improvement assessments ranging from \$31,292 to \$36,736 or from \$17.70 to \$20.62 per square foot of living area.

The appellant submitted a final decision of the board of review disclosing the subject has a total combined assessment of \$39,792 which would reflect a market value of \$397,920 or \$269.06 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The appellant disclosed the subject has a total combined improvement assessment of \$33,702 or \$21.94 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment one of the subject parcels. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 1-story, class 2-03 homes of masonry exterior construction ranging in size from 1,234 to 1,538 square feet of living area. The dwellings range in age from 61 to 66 years old. Each home has a basement, one of which has finished area, and a 1-car or a 2-car garage. Three homes have central air conditioning and two homes each have a fireplace. The comparables have improvement assessments ranging from \$31,434 to \$36,207 or from \$23.40 to \$25.47 per square foot of living area.

Based on this evidence, the board of review requested the subject's assessment be sustained.

Conclusion of Law

The appellant contends in part 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 no reduction in the subject's assessment for overvaluation is warranted.

The Board finds the only evidence of market value to be the three comparable sales presented by the appellant, which are similar to the subject in location, site size, and some features. The board of review did not submit any comparable sales or other market value evidence. Two comparables are substantially smaller homes than the subject, one comparable is a substantially older home than the subject, and each comparable has a smaller garage than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices ranging from \$307,500 to \$400,000 or from \$246.61 to \$319.79 per square foot of living area, including land. The subject's assessment reflects a market value of \$397,920 or \$269.06 per square foot of living area, including land, which is within the range established by the only comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified.

The appellant also 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 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 no reduction in the subject's assessment for assessment inequity is warranted.

The record contains a total of nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparables #1 and #4, due to substantial differences from the subject in dwelling size, foundation type, basement finish, and/or central air conditioning amenity.

The Board finds the best evidence of assessment equity to be the board of review's comparables #2 and #3, which are more similar to the subject in dwelling size, age, location, and features. These comparables have improvement assessments of \$34,216 and \$36,207 or \$23.40 and \$23.54 per square foot of living area. The subject's improvement assessment of \$33,702 or \$21.94 per square foot of living area falls below the two best comparables in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no reduction in the subject's improvement 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: _____

August 20, 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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