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

APPELLANT: Harriet Croke
DOCKET NO.: 20-43904.001-R-1
PARCEL NO.: 10-14-406-055-0000

The parties of record before the Property Tax Appeal Board are Harriet Croke, the appellant, by attorney Adam E. Bossov of the Law Offices of Adam E. Bossov, 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:

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| **LAND:** | $4,125 |
| **IMPR.:** | $29,886 |
| **TOTAL:** | $34,011 |

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 two-story multi-family dwelling of masonry exterior construction containing 2,435 square feet of building area. The subject building is approximately 61 years old with features that include two units, a full unfinished basement, central air conditioning, two full bathrooms, and two half bathrooms. The property has a 5,000 square foot site located in Evanston, Niles Township, Cook County. The subject is classified as a class 2-11 apartment building under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity with respect to the building assessment as the basis of the appeal. In support of this argument the appellant submitted information on four assessment equity comparables composed of class 2-11 properties of masonry exterior construction that range in size from 2,651 to 3,233 square feet of building area. The buildings range in age from

62 to 66 years old. The comparables have from two to four units, full basements with two having formal recreation rooms, central air conditioning, and two to four bathrooms. Comparables #3 and #4 each have a detached 2½ car garage. The comparables are in Evanston with the same neighborhood code as the subject and are within .6 of a mile from the subject. The improvement assessments range from $25,059 to $29,573 or from $8.70 to $9.45 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to $21,988.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $34,011. The subject property has an improvement assessment of $29,886 or $12.27 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on three assessment equity comparables consisting of class 2-11 properties that have the same neighborhood code as the subject and are improved with two-story apartment buildings of masonry exterior construction that have either 2,435 or 2,519 square feet of building area. The buildings are either 59 or 61 years old. Each comparable has a full basement with two having formal recreation rooms. Each comparable has two full bathrooms and two comparables have an additional one or two half bathrooms. Comparable #1 is further described as having other improvements but there is no further descriptive information about the improvements. The comparables are in Evanston along the same street and within the same block as the subject property. Their improvement assessments range from $33,968 to $34,463 or from $13.58 to $13.95 per square foot of building area.

## Conclusion of Law

The appellant 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 a reduction in the subject's assessment is not warranted.

The parties submitted information on seven assessment equity comparables with the same classification code and neighborhood code as the subject property to support their respect positions. The Board finds the best evidence of assessment equity to be the board of review comparables that are more similar to the subject in location and size than are the comparables provided by the appellant. Board of review comparables #1 and #2 have finished basement area, unlike the subject property, suggesting these properties would require negative or downward adjustments to make them more equivalent to the subject for this characteristic. Contrarywise, comparables #1 and #3 have fewer bathrooms than the subject indicating that upward adjustments to the comparables would be appropriate to make them more equivalent to the subject for these features. Nevertheless, these comparables have improvement assessments that range from $33,968 to $34,463 or from $13.58 to $13.95 per square foot of building area. The subject's improvement assessment of $29,886 or $12.27 per square foot of building area falls below the range established by the best comparables in this record and is well supported after considering the suggested adjustments. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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

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| 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: 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

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