



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

APPELLANT: John Kneafsey
DOCKET NO.: 20-48558.001-R-1
PARCEL NO.: 10-11-106-044-0000

The parties of record before the Property Tax Appeal Board are John Kneafsey, the appellant, by attorney Katherine Amari O'Dell, of Amari & Locallo 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 **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: \$13,486
IMPR.: \$61,514
TOTAL: \$75,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 dwelling of frame and masonry construction with 3,124 square feet of living area. The dwelling is 43 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 2-car garage. The property has an 8,701 square foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$685,000 as of January 1, 2020.

The appellant's appraisal was completed using the sales comparison approach to value property in estimating a market value for the subject property. The appellant's appraiser selected three comparable properties that are located from .5 to .8 of a mile from the subject. The comparables have sites ranging in size from 7,452 to 9,170 square feet of land area that are improved with 2-story dwellings that range in size from 2,646 to 3,053 square feet of living area. The comparables range in age from 47 to 78 years old and have other features with varying degrees of similarity to the subject. The comparables sold from May 2019 to April 2020 for prices ranging from \$649,000 to \$700,000 or from \$217.48 to \$245.28 per square foot of living area, including land. Based on this evidence the appellant requested that the subject's assessment be reduced to \$68,500.

The appellant disclosed the subject property was an owner occupied dwelling that was the subject matter of an appeal the prior tax year in which the Property Tax Appeal Board reduced the assessment to \$75,000.

The board of review submitted its "Board of Review Notes on Appeal." The subject has a total assessment of \$83,593. The subject's assessment reflects a market value of \$835,930 or \$267.58 per square foot of building area, including land, when applying the Cook County level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on three comparable properties, one of which is located within the same neighborhood code as the subject. The comparables have sites ranging in size from 4,200 to 6,300 square feet of land area that are improved with 2-story dwellings that range in size from 2,382 to 3,120 square feet of living area. The comparables range in age from 1 to 13 years old and have other features with varying degrees of similarity to the subject. The comparables sold from July 2017 to March 2020 for prices ranging from \$845,000 to \$1,200,000 or from \$354.74 to \$461.01 per square foot of living area, including land. The board of review disclosed that 2019 was the first year of the general assessment period and no equalization factor was applied by county assessment officials. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends 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 evidence in the record supports a reduction in the subject's assessment.

The Board finds the best evidence of market value to be the appellant's appraisal estimating the subject property had a market value of \$685,000 as of January 1, 2020. The appellant's appraiser selected comparable properties that are similar to the subject and made logical adjustments to the comparables to support the appraisal's estimate of the subject's market value. The subject's assessment reflects a market value above the best evidence of market value in the record. The Board gives less weight to the board of review's comparable sales analysis, as the board of review did not challenge the accuracy of the appellant's appraisal but instead submitted

comparable sales that were not adjusted for their dwellings significantly newer age. Based on the evidence in this record and considering the dictates of section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds a reduction in the subject's assessment commensurate with the Board's prior year decision is appropriate.

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:

November 22, 2022



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

John Kneafsey, by attorney:
Katherine Amari O'Dell
Amari & Locallo
734 North Wells Street
Chicago, IL 60654

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602