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

APPELLANT: Daniel Evitts
DOCKET NO.: 21-25186.001-R-1
PARCEL NO.: 07-16-309-003-0000

The parties of record before the Property Tax Appeal Board are Daniel Evitts, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. 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 ***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:** | $4,223 |
| **IMPR.:** | $18,344 |
| **TOTAL:** | $22,567 |

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 2021 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 frame exterior construction with 1,548 square feet of living area. The home is approximately 46 years old. Features include a slab foundation and 1.0 bathroom. The property has an 8,892 square foot site and is located in Schaumburg, Schaumburg 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 assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables with the same assessment neighborhood code as the subject. The comparables are improved with 1-story, class 2-03 dwellings of frame exterior construction ranging in size from 1,586 to 1,687 square feet of living area. The homes range in age from 47 to 58 years old. Each comparable is reported to lack a basement foundation. Three comparables each have central air conditioning. Three comparables each have one fireplace. Four comparables each have a 1-car or a 2-car garage. The homes each have from 1.0 to 2.5 bathrooms. The comparables have improvement assessments ranging from $14,248 to $17,411 or from $8.98 to $10.43 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to $15,372 or $9.93 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 $23,392. The subject property has an improvement assessment of $19,169 or $12.83 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables with the same assessment neighborhood code as the subject and located within ¼ of mile from the subject. The comparables are improved with 1-story, class 2-03 dwellings of frame exterior construction ranging in size from 1,177 to 1,565 square feet of living area. The homes are each 46 years old. Each comparable has a slab foundation and central air conditioning. Two comparables each have one fireplace. Each comparable has a 1-car or a 2-car garage. The homes each have from 1.0 to 2.5 bathrooms. Two comparables are reported to have other improvements which were not disclosed by the board of review. The comparables have improvement assessments ranging from $18,792 to $19,865 or from $12.49 to $16.04 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

## **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted nine suggested comparables for the Board's consideration. The Board finds the best evidence of assessment equity to be the appellant's comparable #2 and board of review comparable #3 which lack a garage amenity, like the subject. These two comparables are also similar to the subject in location, design/class code, age, dwelling size and most features. The two best comparables have improvement assessments of $17,268 and $18,792 or $10.43 and $13.21 per square foot of living area, respectively. The subject's improvement assessment of $19,169 or $12.83 per square foot of living area falls above the two best comparables in this record on an overall basis but is bracketed by them on a per square foot basis. The subject's overall improvement assessment is excessive when considering the best comparables have a larger bathroom count and/or central air conditioning, which the subject lacks. The parties' remaining comparables were accorded diminished weight due to disparities from the subject in garage amenity and/or dwelling size. After considering appropriate adjustments to the two best comparables for differences from the subject, the Board finds the subject's improvement is not supported and a reduction 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:

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: May 20, 2025

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

Daniel Evitts, by attorney:
Eric Feldman
Eric Feldman & Assoc. P.C.
53 W. Jackson Blvd.
Suite 1622
Chicago, Il  60604

COUNTY

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