



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

APPELLANT: Flawless Homes, LLC  
DOCKET NO.: 21-27331.001-R-1 through 21-27331.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Flawless Homes, LLC, the appellant(s), by attorney Abby L. Strauss, of Schiller Law 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
21-27331.001-R-1	11-31-103-021-0000	8,721	32,295	\$41,016
21-27331.002-R-1	11-31-103-022-0000	7,650	31,419	\$39,069

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 two parcels of land totaling 4,845 square feet with one parcel improved with a 108-year-old, two-story, masonry, multi-family dwelling containing 2,214 square feet of building area. The property is located in Evanston, Evanston Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The petition checks the box for an appeal based on inequity; However, appellant's evidence contends overvaluation. In support of the overvaluation argument, appellant submitted a copy of the settlement statement which disclosed the purchase of the subject May 1, 2019 for \$490,000. The settlement statement included a listing commission to Flawless Homes and Coldwell Banker. The petition discloses that the transfer was not between related parties, that the property was advertised for sale through the multiple listing database, that the property was not sold due

to a foreclosure or for a contract for deed. The appellant provided very limited descriptive information on the parcels indicating a square footage of 2,076/2,214.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the assessment for one parcel. The subject's total assessment is \$62,762 which reflects a market value of \$627,620 using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of the current assessment, the board of review submitted data on four suggested comparables. These comparables are described as two-story, masonry, multi-family dwellings. They range: in age from 42 to 115; in size from 2,268 to 3,110 square feet of building area; and in improvement assessment from \$12.74 to \$14.26 per square foot of building area. They sold from March 2020 to November 2021 for prices ranging from \$200.96 to \$293.53 per square foot of building area. The board of review listed the sale of the subject in May 2019 for \$115.33 per square foot of building area. In addition, the notes on appeal disclose that the two parcels are separate properties with separate improvements on these properties. The board of review asserts the properties were sold together in a below market sale after several court proceedings. The board of review included descriptive information on the characteristics of the parcel ending in 021-0000.

In rebuttal, the appellant submitted a letter asserting that the appellant has shown proof of a sale and that the board of review failed to address the market value sale and that they failed to submit at least three recent sales of comparable properties. The appellant also argues that these comparables differ from the subject in age and living square footage.

### **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).

In reviewing all the evidence, the Board finds the settlement statement discloses that the appellant was involved in the sale as more than the purchaser of the property. The appellant received a commission as part of this sale. Illinois Courts has stated fair cash value is synonymous with fair market value and is defined as the price a willing buyer would pay a willing seller for the subject property, *there being no collusion* and neither party being under any compulsion. Ellsworth Grain Company v Property Tax Appeal Board, 172 Ill.App.3d 552, 526 (4<sup>th</sup> Dist. 1988). The Board finds the purchasers involvement in receiving a commission, along with the board of review's assertions and the appellant's failure to describe the properties properly call into question the relationship of the parties to the sale and, by extension, the arm's length nature of the sale. The appellant did submit rebuttal evidence but failed to address these assertions regarding the sale and argued the board of review did not submit any sales comparables at the same time as saying the comparables were not similar to the subject. Without further evidence of the arm's length nature of the sale, the Board gives the sale little weight.

Moreover, the Board finds the comparables submitted by the board of review support the subject's current assessment. The Board finds the appellant did not prove by a preponderance of the evidence that the subject was overvalued, and a reduction based on market value 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



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: December 17, 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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