



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

APPELLANT: Nancy Tani
DOCKET NO.: 22-24524.001-R-1
PARCEL NO.: 05-35-404-002-0000

The parties of record before the Property Tax Appeal Board are Nancy Tani, the appellant, by Dora Cornelio, attorney-at-law of Schmidt Salzman & Moran, Ltd. 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: \$95,385
IMPR.: \$106,870
TOTAL: \$202,255

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 2022 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 is improved with a two-story dwelling of masonry exterior construction that contains 4,268 square feet of living area. The dwelling is approximately 94 years old. Features of the home include a full basement with a recreation room, 3½ bathrooms, one fireplace, and a 3.5-car garage.¹ The property has a 31,795 square foot site located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables composed of

¹ The appellant described the subject as having a basement with a recreation room whereas the board of review described the subject as having an unfinished basement. For purposes of this appeal the Board accepts the appellant's description of the basement's finish.

class 2-06 properties improved with two-story dwellings of masonry or frame and masonry exterior construction that range in size from 4,172 to 4,449 square feet of living area. The homes range in age from 74 to 98 years old. Each property has a full basement with three having finished area, one or two fireplaces, and 3½ or 4½ bathrooms. Three comparables have central air conditioning, and four comparables have a 2-car garage. The comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$96,504 to \$111,450 or from \$23.13 to \$25.11 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$106,870.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$219,712. The subject property has an improvement assessment of \$124,327 or \$29.13 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 composed of class 2-06 properties improved with two-story dwellings of stucco, masonry or frame and masonry exterior construction that range in size from 3,756 to 4,728 square feet of living area. The homes range in age from 70 to 116 years old. Each property has a full or partial basement with three having finished area, one or two fireplaces, and 2½ to 4½ bathrooms. Three comparables have central air conditioning, and three comparables have a two-car garage. The board of review also indicated the subject, comparable #1 and comparable #2 have other improvements but provided no additional descriptive information about these improvements. The comparables have the same assessment neighborhood code as the subject and are located approximately ¼ of a mile from the subject. Their improvement assessments range from \$107,950 to \$178,575 or from \$24.83 to \$37.79 per square foot of living area. Board of review comparable #4 is the same property as appellant's comparable #3.

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 information on eight equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions with one comparable being a duplicate. The Board gives less weight to board of review comparables #1, #2 and #3 due to differences from the subject property in dwelling size and/or age. The Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparable #4, which is a duplicate of appellant's comparable #3. These comparables are most similar to the subject dwelling in size containing from 4,172 to 4,449 square feet of living area. These properties have varying degrees of similarity to the subject in features and age suggesting adjustments would be appropriate to make them more equivalent to the subject property. These five comparables have improvement assessments that range from \$96,504 to \$111,450 or from \$23.13 to \$25.11 per square foot of living area. The subject's improvement

assessment of \$124,327 or \$29.13 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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: _____

June 17, 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

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