FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Annette Turow
DOCKET NO.: 22-24533.001-R-1
PARCEL NO.: 05-35-202-016-0000

The parties of record before the Property Tax Appeal Board are Annette Turow, 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 ***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:

LAND:	$36,000
IMPR.:	$96,324
TOTAL:	$132,324

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 one-story dwelling of frame and masonry exterior construction with 3,198 square feet of living area. The dwelling is approximately 63 years old. Features of the property include a full basement with a recreation room, central air conditioning, one fireplace, 3½ bathrooms, and a 2-car garage. The property has a 12,000 square foot site located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables consisting of class 2-04 properties improved with one-story dwellings of masonry or frame and masonry exterior construction that range in size from 2,194 to 4,528 square feet of living area. The homes range in age from 55 to 69 years old. Each comparable has a full basement with three being finished with a recreation room or an apartment, central air conditioning, one or two fireplaces, two to three bathrooms, and a 2-car or 3.5-car garage. These properties have the same assessment neighborhood code as the subject property. Their improvement assessments range from $60,109 to $126,167 or from $25.35 to $29.71 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $81,357.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $132,324. The subject property has an improvement assessment of $96,324 or $30.12 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables composed of class 2-04 properties improved with a 1-story, 1.5-story, or 2-story dwelling of frame or frame and masonry exterior construction that range in size from 2,450 to 3,470 square feet of living area. The homes range in age from 47 to 72 years old. Each property has a partial or full basement with finished area, central air conditioning, one fireplace, 3 or 3½ bathrooms, and a 2-car or 3.5-car garage. The comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from $103,478 to $151,425 or from $35.39 to $50.39 per square foot of living 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 eight comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to the appellant's comparables and board of review comparable #3 due to differences from the subject dwelling in size being from approximately 22% to 31% smaller or 42% larger than the subject home. The Board gives more weight to board of review comparables #1 and #2 that are more similar to the subject in dwelling size although board of review comparable #1 differs from the subject in design/style being a 1.5-story dwelling. These two properties are relatively similar to the subject in features with the primary exception being board of review comparable #1 has a larger garage than the subject. These comparables have improvement assessments of $103,478 and $151,425 or $35.39 and $43.64 per square foot of living area, respectively. The subject's improvement assessments of $96,324 or $30.12 per square foot of living area falls below the improvement assessments of the two best comparables in this record. 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

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: 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

AGENCY

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