



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

APPELLANT: Robert Eagly
DOCKET NO.: 22-24599.001-R-1
PARCEL NO.: 11-18-410-002-0000

The parties of record before the Property Tax Appeal Board are Robert Eagly, 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: \$16,650
IMPR.: \$81,123
TOTAL: \$97,773

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 containing 2,568 square feet of living area. The dwelling is approximately 82 years old. Features of the property include a full basement with a recreation room, two fireplaces, 3½ bathrooms, and a 1-car garage. The property has a 6,660 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 assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables composed of class 2-06 properties that are improved with two-story dwellings of frame exterior construction that range in size from 2,400 to 2,737 square feet of living area. The homes range in age from 123 to 134 years old. Each comparable has a full basement with three

having finished area, and 2 or 2½ bathrooms. Four comparables have one fireplace and three comparables have either a 2-car or 3.5-car garage. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$58,087 to \$68,750 or from \$23.92 to \$25.12 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$62,145.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,773. The subject property has an improvement assessment of \$81,123 or \$31.59 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 consisting of class 2-06 properties improved with two-story dwellings of frame or frame and masonry exterior construction that range in size from 2,360 to 2,764 square feet of living area. The homes range in age from 84 to 144 years old. Each property has a full or partial basement with three having finished area, one fireplace, 2 or 3½ bathrooms, and a 1-car or a 2-car garage. Three comparables have central air conditioning. The comparables have the same assessment neighborhood code as the subject and are located in the same block or ¼ of a mile from the subject. Their improvement assessments range from \$75,190 to \$93,976 or from \$31.86 to \$37.15 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 nine equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The appellant's comparables are inferior to the subject in age and features such as number of bathrooms, basement finish, number of fireplaces and/or lack of a garage; therefore, these comparables are given less weight. The Board finds the fact that the subject has a higher improvement assessment than the appellant's comparables is appropriate given the subject's superior age and features relative to these properties. Board of review comparables #1 and #4 are given less weight as these properties are inferior to the subject in age being approximately 47 and 62 years older than the subject, respectively. The Board finds the best evidence of assessment equity to be board of review comparables #2 and #3 that are most similar to the subject in age and are relatively like the subject in features. These two comparables contain 2,484 and 2,360 square feet of building area and are 86 and 84 years old, respectively. These two comparables have improvement assessments of \$92,290 and \$75,190 or \$37.15 and \$31.86 per square foot of living area, respectively. The subject's improvement assessment of \$81,123 or \$31.59 per square foot of living area is bracketed by the two best comparables on an overall improvement assessment basis and is below their improvement assessments on a per square foot of living area basis. 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

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: July 15, 2025

Clerk of the Property Tax Appeal Board

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

Robert Eagly, by attorney:
Dora Cornelio
Schmidt Salzman & Moran, Ltd.
111 W. Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

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