



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

APPELLANT: Keith Stocks
DOCKET NO.: 22-24728.001-R-1
PARCEL NO.: 10-11-100-040-0000

The parties of record before the Property Tax Appeal Board are Keith Stocks, 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: \$9,875
IMPR.: \$55,342
TOTAL: \$65,217

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 with 2,402 square feet of living area. The dwelling is approximately 89 years old. Features of the property include a full basement with a recreation room, one fireplace, 2½ bathrooms, and a 1-car garage. The property has a 5,985 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 assessment inequity 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 improved with two-story dwellings of masonry or frame and masonry exterior construction that range in size from 2,285 to 2,552 square feet of living area. The homes range in age from 68 to 96 years old. Each property has a full basement finished with a recreation

room or an apartment, central air conditioning, one or two fireplaces, and a 1-car, 1.5-car or 2-car garage. Each property has 1, 2 or 3 full bathrooms and an additional 1, 2 or 3 half bathrooms. The comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$53,140 to \$58,158 or from \$20.82 to \$24.50 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$55,342.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,633. The subject property has an improvement assessment of \$64,758 or \$26.96 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 masonry exterior construction that range in size from 2,415 to 2,817 square feet of living area. The homes range in age from 66 to 97 years old. Each property has a full basement with two having finished area, and a 2-car garage. Three comparables have central air conditioning, and three comparables have one or two fireplaces. The comparables have two, three or four full bathrooms with comparable #1 having an additional half bathroom. The comparables have the same assessment neighborhood code as the subject property. Comparable #1 is located within the same block and on the same street as the subject and is further described as being renovated. Their improvement assessments range from \$70,687 to \$98,862 or from \$27.44 to \$40.94 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on nine equity comparables with the same classification code and neighborhood home as the subject property to support their respective positions. The Board gives less weight to board of review comparable #1 as the record disclosed this property had been renovated and the improvement assessment is an outlier being approximately 44.5% higher than the next highest comparable on a per square foot of living area basis. The Board gives less weight to board of review comparables #2 and #4 due to differences from the subject in dwelling size being approximately 17% and 15% larger than the subject dwelling, respectively. The Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparable #3 that are improved with dwellings that range in size from 2,285 to 2,576 square feet of living area and in age from 66 to 96 years old. Each of these comparables is superior to the subject property having central air conditioning, a feature the subject does not have, requiring downward adjustments to make them more equivalent to the subject for this difference. Four of the comparables have a larger garage than the subject indicating downward adjustments to the comparables would be appropriate for this distinction. Three of the comparables have more bathrooms than the subject, necessitating downward adjustments to

make them more equivalent to the subject for this dissimilarity. One comparable has an additional fireplace relative to the subject requiring a downward adjustment. Conversely, one comparable has an unfinished basement, one comparable has one less bathroom than the subject, and one comparable has no fireplace, suggesting upward adjustments would be appropriate for these differences. These six comparables have improvement assessments that range from \$53,140 to \$70,787 or from \$20.82 to \$27.44 per square foot of living area. The Board finds that although the subject's improvement assessment of \$64,758 or \$26.96 per square foot of living area falls within the range established by the best comparables in this record, a reduction is appropriate due to the superior features of these comparables relative to the subject dwelling. 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

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

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