



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

APPELLANT: Marcus Hamacher
DOCKET NO.: 22-24799.001-R-1
PARCEL NO.: 05-35-409-033-0000

The parties of record before the Property Tax Appeal Board are Marcus Hamacher, 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: \$25,162
IMPR.: \$64,015
TOTAL: \$89,177

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 2,990 square feet of living area. The dwelling is approximately 95 years old. Features of the property include a full basement with a recreation room, one fireplace, 2½ bathrooms, and a 2-car garage. The property has a 9,150 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 with respect to 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 2-06 properties that are improved with two-story dwellings of frame, masonry or frame and masonry construction that range in size from 2,752 to 3,189 square feet of living area. The homes range in age from 98 to 144 years old. Each property has a full

basement with four having finished area, and one or two fireplaces. Three comparables have central air conditioning, and three comparables have a 1-car or a 2-car garage. The comparables have one or three full bathrooms and three comparables have an additional half bathroom. These properties have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$61,829 to \$68,000 or from \$19.53 to \$22.47 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$64,015.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$101,586. The subject property has an improvement assessment of \$76,424 or \$25.56 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, stucco, or frame and masonry exterior construction that range in size from 2,942 to 3,170 square feet of living area. The homes range in age from 90 to 112 years old. Each property has a full basement with two having finished area, central air conditioning, one to five fireplaces, 2½ to 3½ bathrooms, and either a 2-car or a 3-car garage. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$80,621 to \$93,142 or from \$27.20 to \$31.66 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 code as the subject property to support their respective positions. The comparables submitted by the parties are similar to the subject in style, size and age. Three of the appellant's comparables have ½ or 1 more bathroom than the subject; two of the appellant's comparables have central air conditioning which is a feature the subject does not have; and one of the appellant's comparables has one more fireplace than the subject, indicating these properties would require downward adjustments to make them more equivalent to the subject property for these differences. Conversely, appellant's comparable #3 has one less bathroom than the subject; appellant's comparables #3 has an unfinished basement unlike the subject property; and appellant's comparables #1 and #4 have no garage unlike the subject property, indicating these properties would require upward adjustments to make them more equivalent to the subject for these dissimilarities. The appellant's comparables with improvement assessments ranging from \$61,829 to \$68,000 or from \$19.53 to \$22.47 per square foot of living area which are below the subject's improvement assessment of \$76,424 or \$25.56 per square foot of living area. The Board finds that appellant's comparable #2 is overall most similar to the subject with an improvement assessment of \$62,707 or \$20.15 per square foot of living area, which is less

than the subject's improvement assessment of \$76,424 or \$25.56 per square foot of living area. The Board finds, after considering the appropriate adjustments, the appellant's comparables support a reduction in the subject's assessment.

The comparables provided by the board of review are superior to the subject in features in that three have ½ or 1 more bathrooms than the subject; each comparable has central air conditioning a feature the subject does not have; three comparables have 1, 2 or 4 more fireplaces than the subject, and one comparable has a larger garage than the subject. The board of review comparables would require downward adjustments to make them more equivalent to the subject property for these differences. Contrarywise, board of review comparables #1 and #4 have unfinished basements, inferior to the subject, indicating upward adjustments to the comparables would be appropriate. The board of review comparables have improvement assessments ranging from \$80,621 to \$93,142 or from \$27.20 to \$31.66 per square foot of living area, which are above the subject's improvement assessment of \$76,424 or \$25.56 per square foot of living area. However, after considering the adjustments to the board of review comparables for their overall superior features relative to the subject, the Board finds these comparables also support a reduction to the subject's improvement assessment.

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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