



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

APPELLANT: Ben Harper
DOCKET NO.: 22-24947.001-R-1
PARCEL NO.: 11-19-209-016-0000

The parties of record before the Property Tax Appeal Board are Ben Harper, the appellant, by attorney Dora Cornelio, 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: \$10,895
IMPR.: \$57,105
TOTAL: \$68,000

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 consists of a 2-story dwelling of stucco exterior construction with 2,077 square feet of living area. The dwelling is approximately 124 years old. Features of the home include a basement with finished area,¹ a fireplace and a garage amenity.² The property has a 4,358 square foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased on October 30, 2019 for a

¹ According to Section III of the appellant's Residential Appeal petition, the subject dwelling has a finished basement area, instead of an unfinished basement as provided in the board of review's grid analysis.

² The parties differ whether the subject property has either a 1-car or a 2-car garage amenity.

price of \$550,000.³ The appellant disclosed in Section IV of the Residential Appeal petition that the subject property was purchased from Andris A. Zoltners, as Trustee of the Andris A. Zoltners Declaration of Trust dated December 11, 1995, the parties to the transaction were not related, the property sold through a realtor with Koenig Rubloff Realty Group, the sale was not due to a foreclosure action or using a contract for deed, and that the property was advertised for sale in an “online” manner for an “UNKNOWN” period of time. To document the sale, the appellant submitted copies of the settlement statement depicting real estate commissions were paid to two entities. The appellant also submitted copies of the real estate sales contract along with additional documentation related to the sale of the subject property.

In the legal brief, appellant’s counsel contends that “...The purchase represented a fully arm’s-length, fairly negotiated transaction, there being no relationship of any kind between the purchaser and seller.” Based on this evidence, the appellant requested a reduction in the subject’s assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$68,000. The subject's assessment reflects a market value of \$680,000 or \$327.40 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The board of review reported the subject property sold on October 31, 2019 for a sale price of \$550,000.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales that have the same property classification code and assessment neighborhood code as the subject and two of which are located approximately ¼ of a mile from the subject. The comparables have sites that range in size from 2,400 to 7,500 square feet of land area. The comparables are improved with 2-story dwellings of frame or masonry exterior construction ranging in size from 1,948 to 2,176 square feet of living area. The dwellings are from 110 to 125 years old. The comparables each have a full or partial basement with one having finished area and central air conditioning. One comparable has a fireplace, and two comparables each have a 2-car garage. The comparables sold from July 2021 to December 2022 for prices ranging from \$680,000 to \$886,000 or from \$345.67 to \$410.23 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject’s assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject’s improvement assessment is not warranted.

³ The Board finds the settlement statement provided by the appellant disclosed the subject property sold on October 30, 2019 for a sale price of \$550,000, instead of sale date and price reported in Section IV of the appellant’s appeal petition.

The appellant provided evidence of the October 2019 purchase of the subject property and the board of review submitted four comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the sale of the subject property which occurred approximately 2 years prior to the lien date of January 1, 2022 and is less likely to reflect the market conditions as of the subject's lien date. The Board has also given less weight to board of review comparable #1 which is less similar to the subject dwelling in age than the board of review's other comparable sales.

The Board finds the best evidence of market value in the record to be the board of review sales #2, #3 and #4 which sold proximate in time to the lien date at issue and are similar to the subject in location, age, and dwelling size. However, adjustments are still required for differences in features to the subject property, including but not limited to their site sizes, fewer bathroom count, and lack of basement finish and/or a garage amenity when compared to the subject. These three comparables sold from July 2021 to December 2022 for prices ranging from \$680,000 to \$850,000 or from \$345.67 to \$410.23 per square foot of living area, land included. The subject's assessment reflects a market value of \$680,000 or \$327.40 per square foot of living area, including land, which falls at the lower end of the market value range established by the best comparable sales in the record on an overall basis and below the range a per-square-foot basis. After considering the appropriate adjustments to the best comparable sales for differences when compared to the subject, the Board finds 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: _____

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: _____

August 19, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

BEN HARPER, 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