



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

APPELLANT: Jostein Baustad  
DOCKET NO.: 22-25314.001-R-1  
PARCEL NO.: 05-33-312-016-0000

The parties of record before the Property Tax Appeal Board are Jostein Baustad, 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 **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:** \$13,703  
**IMPR.:** \$50,000  
**TOTAL:** \$63,703

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 2,187 square feet of living area that is approximately 122 years old. The dwelling features 2 full baths, a full unfinished basement,<sup>1</sup> central air conditioning, two fireplaces, and a 2-car garage. The property has a 5,958 square foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-05 property<sup>2</sup> under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The parties disagree with regard to the basement size and finished area. The Board will accept the appellant's description of the subject's basement and finished area as the board of review did not present the subject's property record card as required by section 1910.40(a) of the PTAB rules, or any other evidence to support its description of the subject's basement.

<sup>2</sup> Two-or-more story residence, over 62 years of age up to 2,200 square feet of living area.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located within the same assessment neighborhood code as the subject property. The comparables consist of 2-story, class 2-05 dwellings of masonry or frame and masonry construction ranging in size from 2,002 to 2,194 square feet of living area and ranging in age from 81 to 95 years old. Each comparable features one or two full baths, one or two fireplaces, and a 1-car garage. Two comparables have central air conditioning. The comparables have improvement assessments that range from \$41,730 to \$46,670 or from \$20.84 to \$21.27 per square foot of living area. The appellant's evidence also included property characteristics printouts from the Cook County Assessor's Office which were analyzed to verify/update data in the Section V grid analysis, along with a brief requesting a reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,084. The subject property has an improvement assessment of \$56,381 or \$25.78 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 located within the same subarea or within ¼ of a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables consist of 2-story, class 2-05 dwellings of frame, masonry, or frame and masonry construction ranging in size from 1,969 to 2,121 square feet of living area and ranging in age from 78 to 99 years old. The comparables each feature 2½ or 3 baths, a full or partial basement, (three finished with formal recreation rooms), one or two fireplaces, and a 2-car garage. Three comparables have central air conditioning. The comparables have improvement assessments ranging from \$65,875 to \$56,569 or from \$27.50 to \$31.06 per square foot of living area.

### **Conclusion of Law**

The taxpayer 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 a total of nine equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave reduced weight to appellant's comparables #1 and #2, along with board of review comparables #1, #2, and #3 due to their finished basements, dissimilar to the subject's unfinished basement. On this record, the Board finds the best evidence of equity in assessment to be appellant's comparables #3, #4, and #5, along with board of review comparable #4 which all have unfinished basements like the subject, and are overall similar to the subject in location, bathroom count, dwelling size, garage size, and some features. However, the comparables are all newer in age relative to the subject, but lack central air conditioning, which is a feature of the subject dwelling, suggesting that adjustments are needed to the comparables in order to make them more equivalent to the subject. The best comparables

in the record have improvement assessments ranging from \$46,370 to \$57,640 or from \$21.23 to \$27.50 per square foot of living area. The subject's improvement assessment of \$56,381 or \$25.78 per square foot of living area is higher than three of the four best equity comparables in the record. After considering adjustments to the best comparables for any differences from the subject, such as age and central air conditioning feature, the Board finds that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is warranted.

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.

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Chairman



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Member



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Member



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Member



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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



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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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