FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Hiroshi & Kathleen Okano
DOCKET NO.: 22-25333.001-R-1
PARCEL NO.: 05-33-410-005-0000

The parties of record before the Property Tax Appeal Board are Hiroshi & Kathleen Okano, the appellants, by attorney Jeremy Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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:	$27,075
IMPR.:	$51,924
TOTAL:	$78,999

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 frame construction with 2,618 square feet of living area that is approximately 73 years old. The features of the subject include 2½ baths, a full basement finished with a recreation room, central air conditioning, two fireplaces, and a 2-car garage. The property has an 11,772 square foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-06 property[1] under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables located from .2 of a mile to 1.1 miles from the subject and all within the same assessment neighborhood code as the subject property. The comparables consist of 2-story, class

[1] Two-or-more story residence, over 62 years of age, containing from 2,201 to 4,999 square feet of living area.

2-06 dwellings of stucco or frame and masonry exterior construction ranging in size from 2,761 to 3,382 square feet of living area and ranging in age from 85 to 112 years old. Each comparable features central air conditioning and a full or partial basement, however it was not disclosed whether the basements have a finished area. Three comparables have a fireplace, and three comparables have a 1-car, a 2-car, or a 2.5-car garage. The comparables have improvement assessments that range from $48,352 to $56,102 or from $16.59 to $18.61 per square foot of living area. The appellants' counsel also submitted 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 $78,999. The subject property has an improvement assessment of $51,924 or $19.83 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted two grid sheets with information on eight equity comparables[2] located within "same block" and in the same assessment neighborhood code as the subject property. The comparables consist of 2-story, class 2-06 dwellings of frame, masonry, or frame and masonry construction ranging in size from 2,234 to 3,621 square feet of living area and ranging in age from 74 to 99 years old. The comparables each feature a full or partial basement, (two of which are finished with recreation rooms), central air conditioning, one or two fireplaces, and a 1-car or a 2-car garage. The comparables have improvement assessments ranging from $51,175 to $77,055 or from $21.28 to $25.15 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of twelve equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellants' comparables due to lack of information with regard to their basement finishes making a meaningful comparative analysis with the subject property less reliable. Additionally, appellants' comparables #1 and #2 are significantly older in age and substantially larger in dwelling size relative to the subject. The Board also gave less weight to board of review comparables #1, #2, #3, #4, #7 and #8 based on each of these comparables having an unfinished basement, dissimilar to the appellant's finished basement. Additionally, board of review comparables #2 and #8 differ significantly from the subject in dwelling size.

The Board finds the best evidence of equity in assessment to be board of review comparables #5 and #6 which are overall most similar to the subject in location, age, dwelling size, finished

[2] The Board has re-numbered the board of review comparables on the second grid as comparables #5 through #8 for clarity and ease of reference.

basement area, and features. The two best comparables in this record have improvement assessments of $59,055 and $59,274 or $21.36 and $22.05 per square foot of living area. The subject's improvement assessment of $51,924 or $19.83 per square foot of living area is lower than the two best comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

After considering adjustments to the comparables in this record for differences from the subject, the Board finds that the appellants did not establish by clear and convincing evidence that the subject’s improvement is inequitably assessed and, therefore, a reduction in the subject’s improvement assessment is not 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.

Chairman

Member	Member
Member	Member

DISSENTING:

C E R T I F I C A T I O N

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

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 <u>PETITION AND EVIDENCE</u> 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

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