



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

APPELLANT: Mark Bagley
DOCKET NO.: 22-25374.001-R-1
PARCEL NO.: 10-12-206-013-0000

The parties of record before the Property Tax Appeal Board are Mark Bagley, 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: \$16,875
IMPR.: \$67,125
TOTAL: \$84,000

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 two-story dwelling of masonry exterior construction with 2,845 square feet of living area and which is approximately 100 years old. Features include a full basement, 2½ bathrooms, a fireplace, and a 1.5-car garage. The property has a 7,500 square foot site and is 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 concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables along with property characteristics sheets that were used to add/correct bathroom count data in the grid analysis. The comparables are located in the same neighborhood code as the subject. The comparables consist of class 2-06 two-story dwellings of masonry, stucco, or

frame and masonry exterior construction which range in age from 66 to 98 years old. The dwellings range in size from 2,588 to 3,102 square feet of living area. Each comparable has a full basement, and four comparables have central air conditioning. The comparables have 2 or 2½ bathrooms, one or two fireplaces, and four comparables have from a 1-car to a 2.5-car garage. The comparables have improvement assessments ranging from \$45,950 to \$55,750 or from \$17.02 to \$18.52 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$50,527 or \$17.76 per square foot of living area representing the median of the comparables presented.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$84,000. The subject property has an improvement assessment of \$67,125 or \$23.59 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 in the same neighborhood code as the subject and three of which are in the subarea, same block or ¼ of a mile from the subject. The comparables consist of class 2-06 two-story dwellings of frame or frame and masonry exterior construction which range in age from 92 to 110 years old. The dwellings range in size from 2,632 to 2,982 square feet of living area. Each comparable has a full or partial basement, 1, 2, or 3 full bathrooms, 1 or 2 half-baths, and a fireplace. Three homes have central air conditioning and a two-car garage. Comparable #2 has "other improvements" which are not further identified on the record. The comparables have improvement assessments ranging from \$64,035 to \$81,900 or from \$24.33 to \$27.46 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 nine suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #4 and #5, due to differences in age and/or exterior construction when compared to the subject property. The Board has given reduced weight to board of review comparable #2, which appears to be an outlier with its higher overall improvement assessment along with "other improvements" that are unknown in the submission.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, and #3 along with board of review comparables #1, #3 and #4, which present various similarities

to the subject in location, age, dwelling size, exterior construction, and some features. Three of the best comparables necessitate adjustment for differences in bathroom count, and four comparables have air conditioning which is not a feature of the subject suggesting downward adjustments to these properties to make them more equivalent to the subject. Additional adjustments for differences in fireplace count and/or garage/car capacity are also necessary when compared to the subject. The best comparables have improvement assessments ranging from \$45,950 to \$72,125 or from \$17.02 to \$25.11 per square foot of living area. The subject's improvement assessment of \$67,125 or \$23.59 per square foot of living area is within the range of the best comparables 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.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: June 17, 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

Mark Bagley, 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