



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

APPELLANT: Nicholas Getzendanner
DOCKET NO.: 22-25384.001-R-1
PARCEL NO.: 05-33-428-005-0000

The parties of record before the Property Tax Appeal Board are Nicholas Getzendanner, the appellant, 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 **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: \$15,755
IMPR.: \$64,923
TOTAL: \$80,678

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 3,222 square feet of living area.¹ The dwelling is approximately 96 years old. Features of the home include a full basement, 2 full bathrooms, 2 half-baths, a fireplace, and a two-car garage. The property has a 6,850 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 the inequity argument, the appellant submitted information on four equity comparables located in the same neighborhood code as the subject and either .3 or .5 of a mile from the subject. The comparables consist of class 2-06 two-story dwellings of masonry or

¹ All descriptive data of the subject has been drawn from the appellant's evidence.

frame and masonry exterior construction and which are 78 to 93 years old. The comparables range in size from 2,977 to 3,570 square feet of living area. Each comparable has a full or partial basement, 1½, 2½ or 3½ bathrooms, and one or two fireplaces. Two comparables have one-car and two-car garages, respectively. The comparables have improvement assessments ranging from \$55,404 to \$65,936 or from \$18.47 to \$20.35 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$62,152 or \$19.29 per square foot of living area reflecting the average of the comparables presented.

The board of review submitted its "Board of Review Notes on Appeal." The appellant supplied a copy of the final decision issued by the Cook County Board of Review for tax year 2022 disclosing the total assessment for the subject of \$84,000. The subject property has a reported improvement assessment of \$68,245 or \$21.18 per square foot of living area.

In its submission, the board of review described the subject as parcel 05-33-425-005-0000, a class 2-78 dwelling located on 3122 Hartzell St., Evanston, which differs from the subject parcel on appeal of 05-33-428-005-0000.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables consisting of class 2-78 dwellings which are 7 to 28 years old as compared to the 96-year-old subject dwelling that is a class 2-06 home in Evanston.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparable #1, which differs in dwelling size when compared to the subject. The Board has also given reduced weight to each of the four comparables presented by the board of review which differ in classification code and are each significantly newer than the subject dwelling.

The Board finds the best evidence of assessment equity in the record to be appellant's comparables #2, #3 and #4, which are each relatively similar to the subject in location, age, dwelling size and some features. The subject dwelling is somewhat older than each of these comparables and the comparables each have a lower bathroom count than the subject. In addition, two of the appellant's comparables suggest upward adjustments for smaller basement sizes when compared to the subject. Additional adjustments to the best comparables are

necessary for differences in fireplace count and garage amenity/garage capacity when compared to the subject. These best comparables have improvement assessments ranging from \$55,404 to \$65,925 or from \$18.61 to \$20.35 per square foot of living area. The subject's improvement assessment of \$68,245 or \$21.18 per square foot of living area is above the range of the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis, which appears to be somewhat illogical given the subject's age, full basement and other characteristics.

Based on this record and after considering appropriate adjustments to the best comparables in the record for differences when compared to the subject, the Board finds the appellant established 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

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

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