



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

APPELLANT: PAUL LANG
DOCKET NO.: 22-25826.001-R-1
PARCEL NO.: 11-19-200-028-0000

The parties of record before the Property Tax Appeal Board are PAUL LANG, the appellant(s), 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: \$28,500
IMPR.: \$95,500
TOTAL: \$124,000

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 127-year-old, two-story, single-family dwelling of stucco construction with 3,973 square feet of living area. The property has an 11,400 square foot site located in Evanston, Evanston Township, Cook County. The subject property is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of its market value argument, appellant completed Section IV – Recent Sale Data in its Residential Appeal Form indicating the subject property was purchased on February 12, 2019, for \$700,000, the sale did not occur between family members, the property sold using a realtor, and the property was advertised for sale. The appellant submitted a copy of the Settlement Statement. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

In support of its inequity argument, the appellant submitted information on five suggested equity comparable properties. They were each improved with a two-story, single-family dwelling of either frame or stucco construction. The improvements ranged in improvement assessment from \$21.18 to \$22.06 per square foot of living area and from 3,648 to 4,283 square feet of living area. The appellant also included a copy of the board of review's written decision reflecting a total assessment for the subject property of \$124,000. Based on its evidence submitted, the appellant requests the total assessment of the subject property be reduced to \$70,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$124,000. The subject property has an improvement assessment of \$95,500, or \$24.04 per square foot of living area. The subject property's total assessment reflects a market value of \$1,240,000, or \$312.11 per square foot of living area, including land.

In support of its contention of the correct assessment, the board of review submitted information on four suggested comparables. They were each improved with a two-story, single-family dwelling of either stucco or frame construction. They ranged in improvement assessment of \$24.18 to \$30.80 per square foot of living area and ranged in square feet of living area from 3,338 to 4,004. The board of review's comparables sold between May of 2021 and August of 2022 for prices ranging from \$399.60 to \$472.30 per square foot of living area, including land. In addition, the board of review included in its grid analysis information indicating the subject property sold in February of 2019 for \$644,457, or \$162.21 per square foot of living area, including land.

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 assessment *is not* warranted on this basis.

As a preliminary matter, in its notes on appeal, the board of review indicates a sales price for the subject property of \$644,457. The settlement statement submitted by appellant reflects a purchase price of \$700,000. The Board finds the subject property sold for \$700,000 as reflected in the settlement statement.

The Board finds that the sale of the subject property in February of 2019 is too remote in time from the assessment date to be relevant or to be an accurate indicator of market value and, therefore, this Board gives the 2019 sale of the subject property no weight. The Board finds the best evidence of market value to be the board of review's sales comparables #1, #2, and #4. These comparables were most similar to the subject property in living area square footage, construction, and/or had sales dates closest to the 2022 tax year. They sold between 2021 and 2022 for prices per square foot of living area ranging from \$399.60 and \$472.30. The subject's current assessment of \$312.11 per square foot of living area reflects a market value below the market value established by the best comparables in this record. The Board finds the subject's

estimated market value as reflected by its assessment *is* supported and a reduction in the subject's assessment *is not* justified. Based on this record, the Board finds appellant *has not* proven, by a preponderance of the evidence, that the subject is overvalued, and that a reduction in the subject's assessment *is not* warranted.

While the Board may consider market value evidence, such as sales of comparable properties submitted by the parties, to determine whether the subject was sold at fair cash value. 86 Ill.Admin.Code §1910.65(c)(4); *See* Calumet Transfer LLC v. Illinois Property Tax Appeal Board, 401 Ill.App.3d 652 (1st Dist. 2010). Ultimately, the appellant had the burden of showing overvaluation in the assessment process by a preponderance of the evidence. The appellant failed to satisfy this burden based on the subject's 2019 sale and a reduction on this basis is not justified.

The taxpayer also 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 appellant *did not meet* this burden of proof and a reduction in the subject's assessment *is not* warranted.

The Board finds the best evidence of assessment equity to be *appellant's comparables #2 and #4 and the board of review's comparables #2 and #4*. These comparables were most similar to the subject property in living area square footage. The best comparables had improvement assessments that ranged from \$21.80 to \$25.34 per square foot of living area. The subject's improvement assessment of \$24.04 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, the Board finds 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: _____

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

PAUL LANG, 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