FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Gregory J. Lisinski
DOCKET NO.: 22-28621.001-R-1
PARCEL NO.: 11-18-101-021-0000

The parties of record before the Property Tax Appeal Board are Gregory J. Lisinski, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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:	$14,250
IMPR.:	$71,750
TOTAL:	$86,000

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 2-story dwelling of frame exterior construction with 2,866 square feet of living area. The dwelling is approximately 134 years old. Features of the home include a basement with finished area,[1] central air conditioning, a fireplace, and a 2-car garage. The property has a 5,700 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 regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity

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[1] The Board finds the only evidence of basement finish is found in the board of review's evidence where the appellant did not disclose whether or not the subject has a finished or unfinished basement in Section III of the appeal petition and reported the subject's basement finish was "unknown" in the grid analysis.

comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story, class 2-06 homes of frame, masonry, stucco, or frame and masonry exterior construction. The homes range in size from 2,590 to 2,942 square feet of living area and range in age from 95 to 124 years old. Each home has a basement. The appellant did not disclose whether the subject or any comparables have finished basement area. One home has central air conditioning, three homes have a fireplace, and three comparables have a 1-car or a 3-car garage. The comparables have improvement assessments ranging from $51,500 to $64,724 or from $19.88 to $22.00 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to $59,469.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $86,000. The subject property has an improvement assessment of $71,750 or $25.03 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story, class 2-06 homes of frame exterior construction ranging in size from 2,286 to 2,655 square feet of living area. The dwellings range in age from 124 to 134 years old. Each home has a basement, central air conditioning, a fireplace, and from a 1-car to a 2.5-car garage. The comparables have improvement assessments ranging from $64,560 to $66,750 or from $25.14 to $28.31 per square foot of living area. Based on this evidence the board of review requested the subject's assessment be sustained.

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 record contains a total of seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, and #4 due to substantial differences from the subject in age or which lack a garage that is a feature of the subject. The Board gives less weight to the board of review's comparables #2 and #3, due to substantial differences from the subject in dwelling size.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3 and the board of review's comparable #1, which are more similar to the subject in dwelling size, age, location, and most features. These comparables have improvement assessments of $59,403 and $66,750 or $21.00 and $25.14 per square foot of living area, respectively. The subject's improvement assessment of $71,750 or $25.03 per square foot of living area falls above the two best comparables in terms of total improvement assessment but falls below the two best comparables on a per square foot basis. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, 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:

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 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

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