



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

APPELLANT: ATG Trust as Trustee U  
DOCKET NO.: 22-28634.001-R-1  
PARCEL NO.: 10-12-316-002-0000

The parties of record before the Property Tax Appeal Board are ATG Trust as Trustee U, the appellant(s), by attorney Connor Jackson, of Jackson LLP in Evanston; 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:** \$11,137  
**IMPR.:** \$33,180  
**TOTAL:** \$44,317

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 4,950 square foot parcel of land improved with a 104-year-old, one-story, stucco, single-family dwelling containing 1,200 square feet of building area. The property is located in Evanston, Evanston Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of the market value argument, the appellant submitted data on four sales comparables. These comparables are described as one or one and one-half story, stucco, single-family dwellings. They range in age from 90 to 107 years and in size from 1,080 to 1,314 square feet of building area. They sold from December 1991 to September 2019 for prices ranging from \$0 to \$529,000. Comparable #3 is the only comparable with a price per square foot listed while comparables #1 and #4 have no sale amount given. The appellant also included documents related to the transfer of property for the

subject and the comparables. The petition discloses that the subject is an owner-occupied residence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$44,317 which reflects a market value of \$443,170 or \$360.98 per square foot of building area using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of the current assessment, the board of review submitted four sales comparables. These comparables are described as one or one and one-half story, frame or stucco or masonry, single-family dwellings. They range in age from 91 to 104 years and in size from 1,190 to 1,325 square feet of building area. They sold from April 2019 to May 2022 for prices ranging from \$495,000 to \$611,000 or from \$386.72 to \$506.63 per square foot of building area. The board of review also listed the sale of the subject in March 2019 for \$450,000 or \$375.00 per square foot of building area.

### **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 best evidence of market value to be the board of review's comparables. These comparables sold from April 2019 to May 2022 for prices ranging from \$386.72 to \$506.63 per square foot of building area. The appellant's comparables were given less weight as they were not a full sale but only a transfer of title or were too far removed from the lien date to accurately reflect the subject's market value in 2022. In comparison, the subject's assessment reflects a market value of \$360.98 per square foot of building area which is within the range of these comparables. In addition, the subject is assessed for a market value below the subject's 2019 sale price. After making adjustments to the comparables for the subject's pertinent characteristics the Board finds the subject's market value based on the current assessment is supported. Therefore, the Board finds the appellant has not proven by a preponderance of the evidence that the subject was overvalued, and a reduction 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.

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Chairman

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Member

Member

\_\_\_\_\_  
Member

Member

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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: July 15, 2025

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Clerk of the Property Tax Appeal Board

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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