



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

APPELLANT: Evanston Bond & Mortgage
DOCKET NO.: 22-29150.001-R-1
PARCEL NO.: 10-13-317-011-0000

The parties of record before the Property Tax Appeal Board are Evanston Bond & Mortgage, 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: \$13,104
IMPR.: \$57,895
TOTAL: \$70,999

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 two improvements with a total combined 3,690 square feet of building area. Improvement #1 is a 2-story multi-family building of frame exterior construction with 1,850 square feet of building area that is approximately 109 years old. Features of this improvement include a basement and a 1-car garage. Improvement #2 is a 2-story multi-family building of stucco exterior construction with 1,840 square feet of building area that is approximately 69 years old. Features of this improvement include a basement and a 2-car garage. The property has a 10,080 square foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-11 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

comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 1.5-story or 2-story, class 2-11 multi-family buildings of frame or frame and masonry exterior construction. The buildings range in size from 1,901 to 2,316 square feet of building area and range in age from 89 to 111 years old. Each comparable has a basement, one comparable has central air conditioning, and three comparables each have a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$16,950 to \$24,723 or from \$7.32 to \$11.30 per square foot of building area.

The appellant submitted a final decision of the board of review disclosing the total assessment for the subject of \$70,999. The appellant disclosed in the appeal petition that the subject has an improvement assessment of \$57,895 or \$15.69 per square foot of building area based on the subject's combined building area of 3,690 square feet.

The appellant submitted a brief requesting a reduction in the Improvement #1's assessment to \$18,130 and Improvement #2's assessment to \$18,032, which would total \$36,162.¹ However, in the appeal petition the appellant requested a reduction in the subject's total combined improvement assessment of \$49,266.

The board of review submitted its "Board of Review Notes on Appeal" for a different property that is not the subject property. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in Evanston, none of which are within the same assessment neighborhood code as the subject. The comparables are improved with 2-story, class 2-11 multi-family buildings of frame, masonry, or stucco exterior construction ranging in size from 2,984 to 4,045 square feet of building area. The buildings range in age from 112 to 129 years old. Each comparable has a basement, one of which has finished area, and two comparables have a 1.5-car or a 3-car garage. The comparables have improvement assessments ranging from \$46,190 to \$69,650 or from \$15.09 to \$18.68 per square foot of building 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 record contains a total of eight equity comparables for the Board's consideration. The Board finds the appellant presented comparables based on the building size of each of the subject's improvements whereas the board of review presented comparables based on the combined building size of the subject's improvements. The Board shall consider these improvements on a combined basis as neither party described each of the subject's improvement's 2022 tax year

¹ Based on the appellant's brief, the total requested assessment is \$49,266.

assessments in order to compare the improvement assessments of each of the subject's improvements to the comparables in this record. The Board gives less weight to the board of review's comparables, which are less similar to the subject in location than the other comparables in this record.

The Board finds the best evidence of assessment equity to be the appellant's comparables, which are more similar to the subject in location, but have varying degrees of similarity to the subject in design, building size, age, and features, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments ranging from \$16,950 to \$24,723 or from \$7.32 to \$11.30 per square foot of building area per square foot of building area, respectively. The subject's assessment of \$57,895 or \$15.69 per square foot of building area falls above the range established by the best comparables in this record. However, after considering appropriate adjustments to the best comparables for differences from the subject, including their considerably smaller building sizes compared to the subject's combined building size, 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

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

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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