



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

APPELLANT: Blythe McGarvie
DOCKET NO.: 22-29574.001-R-1
PARCEL NO.: 11-19-206-001-0000

The parties of record before the Property Tax Appeal Board are Blythe McGarvie, the appellant; 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: \$56,160
IMPR.: \$225,840
TOTAL: \$282,000

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 50-year-old, single-family dwelling of frame and masonry construction with 6,397 square feet of living area. Features of the home include a full basement, central air conditioning, and a two-car garage. The property has an 18,720 square foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The taxpayer asserts assessment inequity as a basis of the appeal. The taxpayer also asserts that the market value of the subject property is not accurately reflected in its assessed valuation. The taxpayer submitted information on eighteen suggested comparables in support of this argument.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables. These properties are described as two-story dwellings. They range: in age from 103 to 126 years old; in size from 5,348 to 6,540

square feet of living area; and in improvement assessment from \$18.82 to \$28.35 per square foot of living area.

The taxpayer submitted information of the sale of the subject property occurring on 11/21/2019. The property sold for \$2,700,000. The property was sold with an agent and property was advertised for sale on multiple listings. The taxpayer stated the sale was an arm's length transaction and the property was occupied in March of 2020. The taxpayer submitted information on eighteen comparables. This information included the property PIN, address, land square foot, building square foot, land assessed value, building assessed value, estimated property value, and assessment for square foot. The appellant did not include sales information for the eighteen comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$244,872. The subject property has an improvement assessment of \$188,712 or \$29.50 per square foot of living area. The subject property's assessment reflects a market value of \$2,448,720, land included, or \$29.50 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables. These properties are described as two-story and three-story single-family dwellings of either stucco, frame and masonry, or masonry construction. They range: in age from 13 to 108 years old; in size from 5,460 to 5,778 square feet of living area; and in improvement assessment from \$34.45 to \$78.49 per square foot of living area.

Conclusions of Law

The taxpayer asserts that 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 taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 on this basis is not warranted.

As a preliminary matter, the appellant states that adjustments were made to their sales comparables. All of these were downward adjustments to the sales prices of the comparables. But the appellant's evidence does not show why the adjustments were made, and it does not establish that the person who made those adjustments was a licensed appraiser or was otherwise qualified to determine that the adjustments were necessary. Therefore, this Board accords no weight to the appellant's adjustments to its sales comparables, but it does give weight to the unadjusted sales data from those comparables. The board of review did not submit any sales comparables.

The appellant's sales comparables sold between June 2017 and October 2019 for amounts ranging from \$104.07 to \$184.97 per square foot of living area, land included in the sales prices. The subject property's assessment reflects a market value of \$185,820, land included, or \$154.72 per square foot of living area, which is within the above range. Accordingly, the Board determines that the appellant has failed to establish by a preponderance of the evidence that the subject

property was overvalued. Based on the evidence, the Board therefore finds that a reduction in the subject's assessment on this basis is not justified.

The taxpayer also asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes, "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const. art. IX, §4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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 Board finds the best evidence of assessment equity to be the board of review's comparables #1 through #4. These comparables had improvement assessments that ranged from \$10.91 to \$13.24 per square foot of living area. The subject's improvement assessment of \$12.26 per square foot of living area falls within the range established by the best comparables in this record. After considering the differences between the suggested comparables and the subject, the Board finds the subject's improvement assessment is supported. Based on this record 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: _____

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: _____

December 17, 2024



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

Blythe McGarvie
1225 Sheridan Rd.
Evanston, IL 60202

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602