



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

APPELLANT: Ray Wagner
DOCKET NO.: 22-48170.001-R-1 through 22-48170.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Ray Wagner, the appellant, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-48170.001-R-1	10-14-121-014-0000	6,877	22,992	\$29,869
22-48170.002-R-1	10-14-121-015-0000	6,877	22,992	\$29,869

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 parcels improved with a 2-story dwelling of frame and masonry exterior construction with 3,050 square feet of living area. The dwelling is approximately 66 years old. Features of the home include a basement with finished area, one fireplace and a 1-car garage. The property has an approximately 7,860 square foot site and is located in Evanston, Niles 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 with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story class 2-06 dwellings of masonry or frame and masonry exterior construction ranging in size from 2,847 to 3,215 square feet of living area. The homes

range in age from 70 to 82 years old. Each comparable has a basement with finished area and a 1-car or a 2-car garage. Four dwellings have central air conditioning and two fireplaces. The comparables have improvement assessments ranging from \$26,051 to \$33,493 or from \$8.56 to \$10.65 per square foot of living area. Based on this evidence, the appellant requested the subject's combined improvement assessment be reduced to \$27,968 or \$9.17 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for one of the subject's two parcels. The appellant submitted a copy of the Cook County Board of Review final decision for both of the subject parcels disclosing a combined total assessment for the subject of \$59,738. The subject property has a combined improvement assessment of \$45,984 or \$15.08 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 located in the same assessment neighborhood code, the same block or within ¼ of a mile from the subject property. The comparables are improved with 2-story class 2-06 or 2-78 dwellings of frame and masonry exterior construction ranging in size from 2,767 to 3,324 square feet of living area. The homes range in age from 62 to 68 years old. Each comparable has a basement, two of which have finished area. Each dwelling has central air conditioning, one or two fireplaces and a 2-car garage. The comparables have improvement assessments ranging from \$46,494 to \$53,849 or from \$16.04 to \$17.44 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant 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 parties submitted nine equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #1, #3, #4 and #5 which are substantially older in age when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant comparable #2 and the board of review comparables which are more similar to the subject in location, age, dwelling size and some features. Although these properties present varying degrees of similarity to the subject in basement finished area, garage capacity and presence of central air conditioning, suggesting adjustments are needed to make these properties more equivalent to the subject. These best comparables have improvement assessments ranging from \$27,724 to \$53,849 or from \$8.62 to \$17.44 per square foot of living area. Removing the high and low improvement assessments, appellant comparable #2 and board of review comparable #4, results in a tighter improvement

assessment range of \$46,494 to \$51,953 or from \$16.04 and \$17.44 per square foot of living area. The subject has an improvement assessment of \$45,984 or \$15.08 per square foot of living area, which falls below the best comparables, with the narrowest range, contained in the record, which appears logical given the subjects lack of central air conditioning and smaller garage size relative to the best comparables. Therefore, after considering 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: _____

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: _____

October 21, 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

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