



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

APPELLANT: Michelle Albaugh  
DOCKET NO.: 22-58615.001-R-1  
PARCEL NO.: 10-10-200-069-0000

The parties of record before the Property Tax Appeal Board are Michelle Albaugh, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$14,850  
**IMPR.:** \$17,850  
**TOTAL:** \$32,700

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from the 2021 assessment year decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) allowing for a direct appeal in order to challenge 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 masonry exterior construction with 2,880 square feet of living area. The dwelling is approximately 121 years old. Features of the home include an unfinished basement and a fireplace. The property has a 9,000 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's appeal is based on overvaluation, assessment equity with respect to the subject's improvement assessment and a contention of law that the prior year 2021 PTAB favorable decision should be carried over to the 2022 tax year as the bases of the appeal.

In support of the overvaluation argument the appellant submitted evidence disclosing the subject property was purchased on September 17, 2020 for a price of \$327,000. The appellant completed Section IV – Recent Sale Data disclosing the transaction was not between family members or related corporations, that the subject was sold with help from a Realtor and was advertised in the Multiple Listing Service (MLS) for 159 days. The appellant also submitted the closing disclosure which reiterated the sale date, sale price and disclosed commissions were paid to real estate agents. The MLS sheet for the subject's September 2020 sale depicts the property is "awaiting a fresh new look," is a "solid home w/many possibilities" and that the home is being sold "as is."

To support the inequity argument, the appellant submitted information on three equity comparables, one of which is located in the same assessment neighborhood code and all located within 0.49 of a mile from the subject property. The comparables are improved with 2-story class 2-06 dwellings of frame or masonry exterior construction ranging in size from 3,454 to 3,570 square feet of living area. The homes were built in 1921 or 1929. Each comparable has an unfinished basement, two dwellings have central air conditioning and one home has a fireplace. The comparables have improvement assessments ranging from \$50,222 to \$67,932 or from \$14.27 to \$19.67 per square foot of living area.

The appellant also submitted a copy of the prior year 2021 decision, Docket Number 21-25935.001-R-1 wherein the subject's total assessment was reduced to \$32,700 based on the evidence submitted. The appellant's appeal petition disclosed the subject property is an owner occupied residence.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$32,700. The requested assessment reflects a total market value of \$327,000 or \$113.54 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The request would lower the subject's improvement assessment to \$17,850 or \$6.20 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,000. The subject's assessment reflects a market value of \$770,000 or \$267.36 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject has an improvement assessment of \$62,150 or \$21.58 per square foot of living area. The board of review's Notes disclosed that 2022 is the first year of the general assessment cycle for Evanston Township.

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 as the subject property. The comparables are improved with 2-story class 2-06 or 2-78 dwellings of masonry, stucco or frame and masonry exterior construction ranging in size from 2,576 to 3,067 square feet of living area and ranging in age from 62 to 82 years old. Each comparable has a basement, with one having finished area. Each dwelling has central air conditioning. Three homes each have one fireplace and three properties have a 2-car garage. The comparables have improvement

assessments ranging from \$58,446 to \$80,263 or from \$22.32 to \$27.44 per square foot of living area.

The board of review's grid analysis depicted the subject property sold on October 26, 2020 for a price of \$305,126, which was not supported by any documentation. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's counsel argued that only above grade living area should be considered when determining uniformity of improvement assessments. Counsel argued the board of review did not comment on any of the appellant's equity comparables. Counsel critiqued the board of review's equity comparables arguing the properties are from 39 to 59 years newer in age and/or feature a garage amenity and therefore should be given little weight.

### **Conclusion of Law**

The appellant contends, in part, 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

Initially, the Board finds 2022 is the first year of the general assessment cycle for Evanston Township. Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, **shall remain in effect for the remainder of the general assessment period** as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

Therefore, the Board finds, on this record, that 2021 and 2022 tax years are not within the same general assessment period and no change in the subject's assessment is warranted based on the appellant's contention of law argument.

As to the overvaluation argument, the Board finds the only evidence of market value to be the purchase of the subject property in September 2020 for a price of \$327,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor and that the property had been advertised in the Multiple Listing Service. In further support of the transaction the appellant submitted a copy of the closing disclosure which reiterated the sale date, sale price and disclosed commissions were paid to real estate agents.

The Board finds the purchase price is below the market value reflected by the assessment and that the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Based on this record the Board finds the subject property had a market value of \$327,000 as of January 1, 2022. Since market value has been determined the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. 86 Ill.Admin.Code §1910.50(c)(2)

The appellant also contends assessment inequity as an alternative 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 further reduction in the subject's assessment, based on inequity is not warranted.

The parties submitted seven comparables in support of the respective equity arguments for the Board's consideration. The parties' equity comparables have improvement assessments ranging from \$50,222 to \$80,263 or from \$14.27 to \$27.44 per square foot of living area. The subject's improvement assessment, after reduction based on overvaluation, to \$17,850 or \$6.20 per square foot of living area falls below the range established by the equity comparables in the record. Therefore, after considering adjustments to the equity comparables for differences from the subject and given the reduction to the subject's assessment based on overvaluation, no further reduction, based on lack of uniformity, is warranted.

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 23, 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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