



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

APPELLANT: Stuart Shulruff
DOCKET NO.: 23-22321.001-R-1
PARCEL NO.: 11-19-209-003-0000

The parties of record before the Property Tax Appeal Board are Stuart Shulruff, the appellant, by attorney Thomas E. Sweeney, of Siegel Jennings Co., LPA 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: \$53,750
IMPR.: \$131,543
TOTAL: \$185,293

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 2023 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 5,277 square feet of living area. Improvement #1 is a 2-story, class 2-06 dwelling of frame and masonry construction with 4,516 square feet of living area that is approximately 124 years old. Features of this improvement include an unfinished basement,¹ central air conditioning, and four fireplaces. Improvement #2 is a class 2-05 dwelling with 761 square feet of living area.² The property has a 21,500 square foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-05 and 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The board of review reported the subject has an unfinished basement whereas the appellant did not disclose whether or not the subject has finished area. The Board finds the subject has an unfinished basement.

² The appellant did not describe Improvement #2 and the board of review provided limited information regarding Improvement #2.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables, identifying Improvement #1 as the subject. The comparables are located within the same assessment neighborhood code as the subject and are improved with 2-story, class 2-06 homes of frame, stucco, or frame and masonry exterior construction. The comparables range in size from 4,044 to 4,961 square feet of living area and range in age from 108 to 130 years old. Each home has a basement, central air conditioning, and from one to three fireplaces. The appellant did not report whether or not the comparables have any finished basement area. Four comparables each have a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$88,159 to \$111,563 or from \$20.59 to \$22.49 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$98,088.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$185,293. The subject property has an improvement assessment of \$131,543 or \$24.93 per square foot of living area based on a total combined 5,277 square feet of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables, identifying Improvement #1 as the subject. The comparables are located within the same assessment neighborhood code as the subject and are improved with 2-story, class 2-06 homes of frame, masonry, or stucco exterior construction ranging in size from 4,459 to 4,862 square feet of living area. The comparables range in age from 93 to 126 years old. Three comparables have a basement, three of which have finished area, and one comparable has a slab foundation. Each comparable has central air conditioning and from a 2-car to a 3-car garage. Three comparables each have two or four fireplaces. The comparables have improvement assessments ranging from \$122,193 to \$133,170 or from \$25.62 to \$28.42 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be sustained.

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 nine equity comparables for the Board's consideration, with both sets of comparables presented only for Improvement #1 without any reported allocation of the total improvement assessment to Improvement #1. Nonetheless, the Board gives less weight to the appellant's comparable #3 and the board of review's comparable #2, due to substantial differences from the subject in age and/or foundation type.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, #4, and #5 and the board of review's comparables #1, #3, and #4, which are similar to the subject in age, location, and some features, although none of these comparables have two improvements like the subject and six comparables each have a garage unlike the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$91,500 to \$133,170 or from \$20.59 to \$27.56 per square foot of living area. The subject's improvement assessment of \$131,543 or \$24.93 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate 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

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

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