FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT:	John Nash
DOCKET NO.:	24-20005.001-R-1
PARCEL NO.:	11-19-417-015-0000

The parties of record before the Property Tax Appeal Board are John Nash, the appellant(s); 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:	$22,248
IMPR.:	$33,349
TOTAL:	$55,597

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 is an approximately 117-year-old two-story, multi-family residence of frame construction. It contains two dwelling units with a combined living area of 2,292 square feet. Additional features include a full unfinished basement, five bedrooms, two full bathrooms, and a three-car garage. The subject is situated on a 7,416-square-foot site in the City of Evanston, within Evanston Township, Cook County, Illinois. Under the Cook County Real Property Assessment Classification Ordinance, the property is classified as Class 2-11 residential. The appellant reports that the property is not owner-occupied.

The appellant asserts that the subject property is overvalued and, in support of this contention, submitted three comparable sales of multi-family residential properties located within the same municipality as the subject, each documented with an MLS listing sheet. Comparable Property 1 sold in June 2024 for $525,100 and contains 3,078 square feet of living area, resulting in a sale price of approximately $170.60 per square foot including land; it is located approximately one and one-half miles from the subject and is significantly newer than the subject's 114-year age. Comparable Property 2 sold in June 2023 for $499,000 and contains 2,860 square feet of living area, reflecting a sale price of approximately $174.79 per square foot including land; it is located roughly three-quarters of a mile from the subject. Comparable Property 3 sold in June 2023 for $485,000 and contains 2,549 square feet of living area, yielding a sale price of approximately $190.27 per square foot including land; it is situated approximately one and one half mile from the subject. None of the suggested comparable properties share the same neighborhood code (71) as the subject property. The appellant contends that these sales reflect market value within the subject's immediate area and collectively demonstrate that the subject property is over assessed for the lien year under appeal.

The appellant submitted document titled "Appeal Statement" along with MLS listing sheets for the Board of Review's comparable properties, which were previously included in the appellant's rebuttal evidence. Appellant argues that the Cook County Board of Review (BOR) relied on poor and non-comparable properties to justify the assessment of his building. His rebuttal provides detailed MLS listing sheets and analysis explaining why the BOR's four selected comparables are inappropriate. The appellant argues that the Board of Review's selected comparables are inappropriate and misleading because they differ substantially from the subject property in income potential, size, condition, configuration, and location. The appellant argues that the Board of Review's selected comparables are inappropriate because most are significantly superior properties that bear little resemblance to the subject. One is a much larger and more profitable three-unit building located far from the subject, another sold for a much lower price and is substantially smaller despite having updates, and a third is a superior multi-unit building with extensive amenities and no reliable MLS data, again located far away. Even the only somewhat relevant comparable is still far superior in size, condition, and updates. Overall, the appellant states that these properties are not valid indicators of the subject's market value. Overall, the appellant contends that three of the BOR's comparables are entirely unsuitable and the fourth only reinforces that the subject should be valued lower. Appellant also states that the PTAB reduced the of valuation of the subject to $535,000 in a 2022 appeal "so I am asking based on the evidence that they do so again for 2024".

Based upon the submitted evidence, the appellant requests that the subject property total assessment be reduced to $53,500.

The Board of Review submitted its Notes on Appeal, reporting an assessment of $55,597 for the subject property. This assessment reflects an implied market value of $555,970, or $242.56 per square foot of living area, land included, when applying the 10 percent level of assessment for Class 2 property.

In support of the correctness of the assessment, the Board of Review submitted four comparable sales of multi-family residential properties located within Evanston to support the subject's assessed valuation. Comparable Property 1 sold in July 2024 for $1,220,000 and contains 2,334 square feet of living area, resulting in a sale price of approximately $522.71 per square foot, which reflects the total sale price inclusive of land. The exact proximity of this comparable to the subject was not reported. Comparable Property 2 sold in June 2024 for $745,000 and contains 2,291 square feet of living area, reflecting a sale price of approximately $325.19 per square foot, inclusive of land and is located within the same subarea as the subject property. Comparable Property 3 sold in May 2024 for $682,500 and contains 2,504 square feet of living area, yielding a sale price of approximately $272.56 per square foot, inclusive of land and is located within three-quarter mile of the subject property. Comparable Property 4 sold in May 2023 for $776,500 and contains 3,104 square feet of living area, resulting in a sale price of approximately $250.16 per square foot, inclusive of land, and is located within three-quarter mile of the subject property. Comparable number 3 and 4 is the only properties that have the same neighborhood code as the subject.

Based on the submitted evidence, the Board of Review contends that the subject property's current assessment is equitable and falls within the range established by comparable properties. Accordingly, the Board requests confirmation of the subject's existing assessment.

The appellant submitted rebuttal evidence consisting of a document titled "Rebuttal Statement," along with MLS listing sheets for the Board of Review's comparable properties, which were previously included in the appellant's case-in-chief.

<u>Conclusions of Law</u>

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.

The appellant initiated this matter as a direct appeal from the Property Tax Appeal Board's prior decision under Docket No. 2022-24475 and proceeds pro se in this action. In the 2022 appeal, the appellant requested that the PTAB reduce the valuation of the subject property to $535,000, stating: "so I am asking, based on the evidence, that they do so again for 2024." However, PTAB appeals are conducted de novo, meaning each appeal is considered anew, based solely on the evidence submitted for the tax year under review. As a result, the Board's 2022 determination has no bearing on the Board's decision in this 2024 appeal. The appellant further notes that the subject property is not owner-occupied and therefore not eligible for a rollover. Pursuant to Section 1910.90(i) of the PTAB's rules, a rollover applies only to properties that are owner-occupied; accordingly, the 2024 valuation must be evaluated independently.

The parties submitted seven Class 2–11 comparable sales. The Board reviewed all comparables and gives greater weight to those closer in location and more similar in size, age, and physical characteristics to the subject property.

In evaluating the appellant's evidence, the Board notes that the appellant placed considerable emphasis on the subject's dated interior finishes in contrast to the Board of Review's comparables. While interior condition may hold limited relevance in an overvaluation dispute, cosmetic or aesthetic differences do not carry probative weight unless supported by objective evidence of structural deterioration, extensive damage, or a loss of functional utility.

The appellant submitted photographs of the Board of Review's comparables to demonstrate differences in interior condition; however, none of the images contain dates or timestamps establishing when they were taken. Without temporal context, the Board cannot determine whether the photographs accurately reflect the comparables' condition during the lien year. Undated images may show general physical characteristics but provide limited probative value in establishing conditions as of the assessment date.

The appellant also contends that the Board of Review's comparables are rehabilitated units with modernized finishes, while the subject contains older, original materials exhibiting age related wear. However, cosmetic disparities alone do not establish overvaluation without persuasive evidence of structural decline or impaired functional usefulness. The appellant's photographs of the subject's exterior, interior living areas, kitchen, and basement lack dates and primarily depict furnishings inside the subject rather than demonstrating deterioration or any physical damage.

Assertions unsupported by contemporaneous, objective evidence are insufficient to undermine the credibility of the assessment. Based on the record, the Board finds that the appellant's descriptive and photographic submissions do not establish that the subject's assessed valuation is excessive for the year under review.

The Board also notes that the appellant emphasized the rental income potential of a Board of Review comparables; however, income characteristics are not relevant in a comparable sales overvaluation appeal, as the Board determines market value based on verified arm's length sale prices rather than actual or projected rental performance, and therefore no weight is given to this information.

In reviewing the comparable sales evidence submitted by both parties, the Property Tax Appeal Board finds that the appellant's four comparable properties differ materially from the subject in neighborhood code, proximity, and property characteristics. Only the Board of Review's Comparable Properties 3 and 4 share the subject's neighborhood code (71) and are located within one-quarter mile of the subject. All other comparables offered by both parties reflect different neighborhood classifications, indicating distinct market conditions, and several exhibit substantial locational and physical differences. The appellant's Comparable Property 1, situated approximately one and one-half miles from the subject, further underscores the limited comparability of the appellant's submissions.

The Board concludes that the comparable sales submitted by the parties do not provide sufficiently reliable evidence to support a revision of the subject's assessment. The Board of Review's remaining comparables reflect different market contexts, while the appellant's comparables fall outside the subject's immediate market area and differ in key property attributes. Under 86 Ill. Admin. Code § 1910.63(e), the appellant bears the burden of demonstrating overvaluation by a preponderance of the evidence. Comparable sales may establish fair cash value only when the properties are sufficiently similar in location, size, design, age, amenities, and market conditions, with locational similarity being of particular significance.

The record contains no market-supported adjustments that would allow a meaningful comparison between the subject and any of the suggested comparables. Neither party indicates that nearby sales were unavailable; in fact, the Board of Review submitted two sales within one-quarter mile of the subject, while proximity data for several other comparables is incomplete. Without adjustments or a set of comparables that are sufficiently similar and proximate, the appellant has not met its burden of proof. The subject's assessment is therefore sustained.

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: ________________ ________________

C E R T I F I C A T I O N

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: September 15, 2026

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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