



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

APPELLANT: Scott Spyrison
DOCKET NO.: 24-20120.001-R-1
PARCEL NO.: 10-24-402-034-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Scott Spyrison, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, PTAB 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: \$8,758
IMPR.: \$34,765
TOTAL: \$43,523

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 2024 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 two-story stucco dwelling with 1,998 square feet of living area. The residence is approximately 144 years of age. Features of the home include a slab foundation, central air conditioning, two full bathrooms, and no fireplace or garage. The property has a 5,308 square feet site and is located in Evanston of Evanston Township, Cook County. The subject is designated a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. To prove the subject improvement was assessed inequitably, the appellant proposed four class 2-05 residences within .8 miles of the subject as assessment benchmarks. The appellant's comparables were all under 77 years of age, of frame or masonry construction, included air conditioning, and contained a full or partial basement. The suggested comparables ranged: from 1.5 to two bathrooms; from no garage to a one-car garage; in living space from 1,903 to 2,086 square feet; and in improvement

assessment rate from \$14.44 to \$15.77 per living square foot. Based on this evidence, and the appellant's narrative explaining the subject improvement is a former coach house significantly inferior to nearby homes, the appellant requests the Property Tax Appeal Board (PTAB) decrease the subject improvement to \$15.02 per square foot.

In its "Notes on Appeal," the county board of review indicated the subject improvement was appropriately assessed at \$38,023, or \$19.03 per living square foot. As evidence that the subject was correctly assessed for a total of \$46,781, the board of review introduced into evidence four properties within a quarter mile of the subject as assessment comparables. The board of review's suggestions all featured two full bathrooms, a full basement, and frame or frame and masonry construction. The board of review also claimed its selected comparables ranged: from no garage to a three-car garage; in building age from 137 to 145 years; and in improvement assessment from \$20.27 to \$24.81 per square foot.

The appellant rebutted the board of review's submission by providing updated information from real estate listings of the board of review's comparator properties. The appellant identified the following discrepancies:

Comparator Property Identification Number	Board of Review Assertion	Appellant Rebuttal based on public listings
1. 10-24-402-015-0000	- Square footage: 1,572 - Two bedrooms - Two bathrooms - Three-car garage	- Square footage: 1,868 - Four bedrooms - 3.5 bathrooms - Two-car garage
2. 10-24-401-012-0000	- Four bedrooms - Two bathrooms	- Five bedrooms - Three bathrooms
3. 10-24-403-029-0000	- Square footage: 2,148 - Two bathrooms	- Square footage: 2,320 - Three bathrooms
4. 10-24-431-020-0000	- No garage	- Garage present

Conclusion of Law

The taxpayer contends assessment inequity on appeal. The Illinois Constitution requires 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). Yet this uniformity provision of the Illinois Constitution does not require absolute equality in taxation; instead, a reasonable degree of uniformity in the taxing authority's assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When unequal treatment in the assessment is the basis of the appeal, the appellant must prove the inequity of the assessments 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 include assessment documentation for the year in question of at

least 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 Property Tax Appeal Board (PTAB) finds the appellant met this burden of proof.

To start, PTAB acknowledges the appellant's credible rebuttal of the board of review's comparables in noting that the selected properties are superior to the board of review's descriptions based on publicly available information. As such, PTAB finds the appellant successfully rebutted the board of review's evidence. PTAB further concludes the appellant's narrative provides a rational basis for giving the subject improvement's age less weight because of the different origin and architectural elements of the subject improvement relative to nearby properties. Accordingly, PTAB accepts appellant comparables #2 through #4 as the best evidence of assessment equity in this record. Appellant comparable #2 substituted one of the subject's full bathrooms for a half bathroom but contained 88 more square feet in living area and a full basement. Similarly, appellant comparable #4 had 1.5 bathrooms and 85 fewer square feet than the subject, but had a full basement and was half a mile away from the subject. Finally, appellant comparable #3 also had only 1.5 bathrooms and 96 fewer square feet but included a full basement. Given these properties, the range of equitable improvement assessments for the subject runs from \$15.77 to \$17.40 per living square foot. Because the subject improvement assessment of \$19.03 per square foot exceeds the high end of this equitable range, PTAB finds the appellant provided sufficiently clear and convincing evidence that the subject improvement was inequitably assessed and that a reduction in the assessment to \$17.40 per square foot is justified. The proper improvement assessment for the property is therefore \$34,765, bringing the total assessment to \$43,523.

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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