



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

APPELLANT: Paul Hartzog
DOCKET NO.: 24-20884.001-R-1
PARCEL NO.: 10-24-113-024-0000

The parties of record before the Property Tax Appeal Board are Paul Hartzog, the appellant(s), by attorney Richard Shapiro, Attorney at Law in Evanston; 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: \$6,696
IMPR.: \$29,304
TOTAL: \$36,000

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 one-and-a-half story dwelling of frame and masonry construction, approximately seventy-two years old with 1,421 square feet of living area¹. The property, classified as 2-03 under the Cook County Real Property Assessment Classification Ordinance, is on a 5,580 square foot site in Evanston, Evanston Township, Cook County. Features of the property include one full bathroom and a slab foundation.

The appellant contends overvaluation as a basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$360,000 as of January 1, 2024. The appraisal was prepared by Robert Merel, a licensed certified

¹ The board of review, in its Notes on Appeal grid, and the appellant, in his petition, state the improved area of the property as 1,260 square feet. The appellant submitted an appraisal report stating the improved area of the property is 1,421 square feet. We find that the appraisal report is the best evidence of living area.

residential real estate appraiser who inspected and photographed the subject property and reported its living area as 1,421 square feet.

The appraiser relied on the sales comparison approach in his evaluation. The appraiser used sales of three comparable properties located from 0.4 miles to 1.02 miles from the subject property. The comparable sales occurred from January 30, 2023, to July 3, 2023, for prices ranging from \$380,000 to \$440,000 or from \$240.11 to \$282.41 per square foot. The appraiser adjusted the sales prices to account for differences between the subject and the comparables in terms of living area, basements, fireplaces, garages, updated kitchens, updated bathrooms and mechanical updates. Based on these adjustments, the appraiser arrived at adjusted sales prices ranging from \$341,500 to \$399,500 or \$212.89 to \$256.42 per square foot. Photographs of the subject dwelling's exterior and interior were included with the appraisal. Based on this evidence, the appellant is requesting an assessment amount of \$36,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,000 and the improved assessment of \$44,304 when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. In support of the current assessment, the board of review submitted three equity comparables and no sales comparables.

Conclusion of Law

The appellant contends 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.

The Board finds that the best evidence of the subject's market value is the appraisal submitted by the appellant. That appraisal employed the sales comparison approach and relied upon recent sales of three suggested comparable properties. The appraisal adjusted the sales price of the suggested comparable properties to account for differences between them and the subject, considering such factors as gross living area, basements, garages, kitchen and bathroom updates and mechanical updates. In contrast, the board of review provides no sales comparables.

Based on the appraiser's final reconciliation, the Board finds that the subject property had a fair market value of \$360,000 as of the assessment date at issue. Since market value has been established, the level of assessment for the class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply here. (86 Ill.Admin.Code §1910.50(c)(2)). Based on the evidence, the Board therefore finds the appellant has proven, by a preponderance of the evidence, that the subject is overvalued, and that a reduction in the subject's assessment is 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: _____

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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