FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Suzanne Hawley
DOCKET NO.: 24-20922.001-R-1
PARCEL NO.: 10-24-426-009-0000

The parties of record before the Property Tax Appeal Board are Suzanne Hawley, 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:	$7,722
IMPR.:	$27,478
TOTAL:	$35,200

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 single-story dwelling of frame and masonry construction, approximately seventy years old with 1,316 square feet of living area[1] on a 4,680 square foot site in Evanston, Evanston Township, Cook County. The building is classified as 2-03 under the Cook County Real Property Assessment Classification Ordinance.

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 $352,000 as of October 19, 2022 using the sales comparison approach and $372,063 using the cost approach. The appraiser reconciles the two approaches by giving the final estimated value of

[1] 1,136 square feet is reported by the appraiser who determined the gross living area using the American National Standard Institute method for calculating gross living area. The appellant, in her petition, and the board of review in its Notes on Appeal, state the living area as 1,584 square feet.

$352,000 based on the sales comparison approach. The appraisal was prepared by Peter Guazzo, a licensed certified residential real estate appraiser who inspected, measured and photographed the subject property. In the sales comparison approach, the appraiser used sales of three comparable properties and one property that was actively on the market on October 19, 2022. The comparables sales are located at a distance of 0.15 miles to 0.56 miles from the subject property. The comparable sales took place from May 2022 to October 2022, for adjusted prices ranging from $333,200 to $403,300 or from $276.08 to $299.67 per square foot. The appraiser adjusted the sales prices to account for differences between the subject and the comparables in terms of living area, location, design, garage, quality of construction and condition. Using the cost approach, the appraiser calculated the estimated replacement cost of the property including depreciation, depreciated cost of improvements and "as-is" value of site improvements. 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 $35,200.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $37,000 with an improvement assessment of $29,278. The valuation assessment reflects a market value of $370,000 when applying the 10% Cook County Real Estate Classification Ordinance assessment for class two properties, or $325.70 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three comparable properties with sales taking place from August 16, 2021 to June 7, 2024 for prices ranging from $355,000 to $440,000 or $275.19 to $389.73 per square foot of living area. The comparable properties are single-story buildings of masonry construction, ranging in age from 69 to 70 years-old and ranging in size from 1,129 to 1,385 square feet of living area. The board of review reports that its sales comparables are located within one-quarter mile from the subject property.

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 relied primarily on the sales comparison approach, presenting recent sales of three suggested comparable properties and one property that was actively for sale. The appraisal adjusted the prices of the suggested comparable properties to account for differences between them and the subject, considering such factors as gross living area, design/features, garages, condition and location. In contrast, the board of review's evidence consists of unadjusted raw sales figures. The Board also notes that, in contrast to the board of review, the appraiser inspected, photographed and measured the subject property.

Based on the appraiser's final reconciliation, the Board finds that the subject property had a fair market value of $352,000 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: ______________ ______________

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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