FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Charles Nelson
DOCKET NO.: 24-21017.001-R-1 through 24-21017.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Charles Nelson, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
24-21017.001-R-1	05-35-115-016-0000	22,110	35,715	$57,825
24-21017.002-R-1	05-35-115-017-0000	32,175	0	$32,175

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 dwelling of frame construction, approximately 110 years old with 2,458 square feet of living area[1] on an 8,040 square foot site in Evanston, Evanston Township, Cook County. The building is classified as 2-06 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 $900,000 as of January 1, 2024 using the sales comparison and cost approaches. The appraisal was prepared by James Matthews, a licensed certified residential real estate appraiser who inspected,

[1] 2,458 square feet of living area is according to the appraisal presented by the appellant. The board of review, on its Comparable Sales grid, lists the living area as 2,904. We give more weight to the appraiser who inspected and measured the premises.

measured and photographed the subject property. Utilizing the sales comparison approach, the appraiser relied on sales of seven comparable properties located at a distance of 0.06 miles to 0.61 miles from the subject property. The comparable sales took place from January 2023 to November 2023, for adjusted prices ranging from $727,640 to $948,100 or from $298.09 to $393.97 per square foot. The appraiser adjusted the sales prices to account for differences between the subject and the comparables in terms of lot size, living area, location, garage, exterior, bedroom count, basement finish, heat type, garage count, patio/deck/porch, fireplace and fence count. The appraiser also utilized the cost approach, which generated a value of $902,143, but gave greater weight to the market value approach. His final reconciliation was $900,000 which is equal to the market value conclusion. 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 $90,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $95,059 with an improvement assessment of $72,949. The valuation assessment reflects a market value of $950,590 when applying the 10% Cook County Real Estate Classification Ordinance assessment for class two properties, or $386.73 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparable properties with sales taking place from June 15, 2021 to September 30, 2024 for prices ranging from $950,000 to $1,164,126 or $265.59 to $401.12 per square foot of living area. The board of review reports that all of its sales comparables are within a quarter-mile of 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 seven suggested comparable properties. 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, location, exterior, bedroom count, basement finish, heat type, garage count, patio/deck/porch count, fireplace and fence count. In contrast, the board of review's evidence consists of unadjusted raw sales figures. Further, two of the board of review's comparable sales are more distant in time from the lien date than the properties cited in the appraisal report. 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 $900,000 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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