



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

APPELLANT: Raya Avichai
DOCKET NO.: 16-20069.001-R-1
PARCEL NO.: 05-33-310-118-0000

The parties of record before the Property Tax Appeal Board are Raya Avichai, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; 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: \$6,750
IMPR.: \$34,493
TOTAL: \$41,243

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 2016 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-story dwelling of masonry construction with 1,634 square feet of living area. The dwelling is 58 years old. Features of the home include a partial basement with unfinished area, central air conditioning, a fireplace and a 1.5-car garage. The property has a 7,500 square foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends improvement assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument, the appellant submitted information on three equity comparables which have the same neighborhood code as the subject. The comparables are improved with one-story dwellings of masonry construction containing from 1,539 to 1,746 square feet of living area. The dwellings range in age from 47 to 75 years

old and have partial or full basements with unfinished areas. Other features have varying degrees of similarity to the subject property. The comparables have improvement assessments that range from \$25,254 to \$34,616 or from \$16.41 to \$20.25 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$30,768 or \$18.83 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,243. The subject property has an improvement assessment of \$34,493 or \$21.11 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables which have the same neighborhood code, same block and/or street as the subject. The comparables are improved with one-story dwellings of masonry construction containing from 1,553 to 1,666 square feet of living area. The dwellings range in age from 58 to 61 years old and have partial or full basements with unfinished areas. Other features have varying degrees of similarity to the subject property. The comparables have improvement assessments that range from \$32,953 to \$35,472 or from \$21.22 to \$22.34 per square foot of living area. As part of the evidence, the board of review disclosed that the subject property sold on December 1, 2014 for a price of \$440,000 or \$269.28 per square foot of living area, including land. Based on this evidence, the board of review requested that the assessment be confirmed.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than 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 Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gave greater weight and finds the best evidence of assessment equity to be the board of review comparables #2 and #3 which are located within the same neighborhood code, block and street as the subject property. These comparables are not only similar to the subject's dwelling size but identical to the subject in design, exterior construction, age, foundation and most features. These comparables have improvement assessments of \$35,293 and \$35,472 or \$21.60 and \$21.29 per square foot of living area. The subject's improvement assessment of \$34,493 or \$21.11 per square of living area is below the best comparables contained in this record. The Board gave less weight to the parties remaining comparables due to differences in age and/or foundations when compared to the subject. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

Moreover, the subject's total assessment of \$41,243 reflects an estimated market value of \$412,430, or \$252.41 per square foot of living area, including land, when applying the level of assessment for class 2, residential property under the Cook County Real Property Classification

Ordinance of 10%. The Board notes the subject's assessment is well-supported and is lower than its sale price of \$440,000 on December 1, 2014.

In conclusion, the constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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: February 13, 2019



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Raya Avichai, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602