



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

APPELLANT: Robert Tarlock  
DOCKET NO.: 17-21000.001-R-1  
PARCEL NO.: 11-19-420-005-0000

The parties of record before the Property Tax Appeal Board are Robert Tarlock, the appellant(s); 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:** \$10,125  
**IMPR.:** \$26,716  
**TOTAL:** \$36,841

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 2017 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 7,500 square foot parcel of land improved with a 123-year old, one and one-half story, frame, single-family dwelling. The property is located in Evanston Township and is a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparables currently listed for sale. These comparables are described as one and one-half or two-story, frame, single-family dwellings located less than a mile from the subject. Two of the properties are 108 and 113 years old with one age unknown. These properties contain between 933 and 1,800 square feet of building area. They have asking prices ranging from \$314,300 to \$442,000 or from \$230.63 to \$336.87 per square foot of building area. However, the appellant's grid lists sale dates and prices that contradict the printouts submitted by the appellant and the appellant's letter does not address this

different sale data or confirm if sales actually took place. These show sales dates from August 2010 to November 2017 for prices ranging from \$170,000 to \$380,000 or from \$104.55 to \$308.68.

The appellant did not provide any assessment evidence. The appellant also submitted a Zillow.com "zestimate" for the subject of \$336,416.

In addition, the appellant's grid appears to list the subject's size as 1,393 square feet of building area with no further information. The handwriting is difficult to read; therefore, the Board will assume the appellant is objecting to the size of the subject improvement as listed by the county.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,841 which reflects a market value of \$368,410 using the Cook County Real Estate Classification Ordinance level of assessment of 10% for class 2 properties. The board of review lists the subject improvement as containing 1,379 square feet of living area with no further information. This reflects a market value based on the assessment of \$267.16 per square foot of building area.

In support of the assessment the board of review submitted information on four comparables with sales information on three. These comparables are located within the subject's neighborhood and are described as one or one and one-half story, single-family dwellings of frame or frame and masonry construction. They range: in age from 56 to 104 years; in size from 1,403 to 1,763 square feet of building area; in sale date from May 2014 to July 2016; and in sale price from \$375,500 to \$900,000 or from \$267.64 to \$576.55 per square foot of building area.

In rebuttal, the appellant submitted a letter addressing the board of review's comparables. The appellant asserted: that comparable #1 is significantly superior to the subject in all characteristics; that comparable #2 is larger, newer and located in a better part of town than the subject; and that comparable #3 is located within a cul-de-sac in a better part of town.

The appellant listed the addresses and property identification numbers for several new properties. The Official Rules of the Property Tax Appeal Board prohibit the submission of new evidence as rebuttal and, therefore, this evidence cannot be considered by the Board. 86 Ill.Admin.Code 1910.66.

The appellant argued that the subject's taxes have increased greatly over the years. The appellant requests that no weight be given to the board of review's comparables #2 through #4 and that the assessment for comparable #1 should be cut in half and used as the subject's reduced assessment.

### **Conclusion of Law**

First, the Board finds that the appellant failed to submit any evidence to show that the board of review has incorrectly listed the subject's improvement size. Therefore, the Board finds the subject contains 1,379 square feet of building area which reflects a market value based on the assessment of \$267.16 per square foot of building area.

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 gives little weight to the sale listing data for appellant's comparables from the printouts as these are properties listed for sale with no sale contract. The Illinois Supreme Court defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d. 428 (1970). In addition, Section 1-50 of the Property Tax Code defines fair cash value as:

The amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller. (35 ILCS 200/1-50)

The Property Tax Appeal Board finds there has not been a sale to establish the fair cash value of the property. Moreover, the Board gives no weight to a "zestimate" from a computer website and there is no data to establish how this opinion was arrived at.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #3 listing sale data from the grid and the board of review's comparables #2 and #3. These properties are reported to have sold from May 2014 to November 2017 for prices ranging from \$104.55 to \$308.68 per square foot of building area. In comparison, the appellant's assessment reflects a market value of \$267.16 per square foot of building area which is within the range established by the comparables. Based on the record and after adjustments to the comparables for pertinent factors such as location and amenities the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued, and a reduction is not 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: 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

Robert Tarlock  
410 South Boulevard  
Evanston, IL 60202

COUNTY

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