



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

APPELLANT: Murat Ozcan
DOCKET NO.: 19-26176.001-R-1
PARCEL NO.: 05-33-303-041-0000

The parties of record before the Property Tax Appeal Board are Murat Ozcan, the appellant(s), by attorney Dimitrios Trivizas, of Dimitrios P. Trivizas, Ltd. in Skokie; 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: \$7,393
IMPR.: \$86,211
TOTAL: \$93,604

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2019 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Background

The subject property consists of a 4-year-old two-story single-family dwelling of frame construction with 3,348 square feet of living area. Features of the home include a full finished basement with a formal recreation room, three full bathrooms and one-half bathroom, central air conditioning, a fireplace and a two-car garage. The property has a 6,721 square foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants assert assessment inequity as the basis of the appeal. In support of this argument, the appellants submitted information on three suggested equity comparables in their initial appeal filing. Some of this information was provided on a grid that the appellant submitted with their appeal petition, along with other documentary evidence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$93,604. The subject property has an improvement assessment of \$86,211 or \$25.75 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information regarding four suggested equity comparables. The comparables are located in the same subarea as the subject with one comparable located within a ¼ mile radius of the subject and a second comparable located within a block of the subject. Only two of the comparables were located within the same assessment neighborhood as the subject. The comparables were improved with a 2-story single family dwelling of either a stucco exterior, frame construction or frame and masonry construction. They ranged: in size from 2,503 to 3,708 square feet of living area; in age from 1 year to 59 years; and in improvement assessments ranging from \$73,896 to \$98,833 or from \$26.65 to \$31.43 per square foot of living area. Two of the homes had an unfinished basement, two had a finished basement with a formal recreation room and three had a fireplace. Each home had central air conditioning and a two-car garage. Based on this evidence the board of review requested confirmation of the subject's assessment.

On June 27, 2023, Attorney Dimitrios P. Trivizas appeared on behalf of the Appellant Murat Ozcan before the Property Tax Appeal Board for a hearing. John Lartz appeared on behalf of the board of review.

Prior to the June 27, 2023, hearing the appellant submitted rebuttal evidence that included two additional comparable properties and a "Rebuttal Letter" responding to the evidence presented by the board of review in this appeal.

During his opening testimony, Mr. Trivizas requested that the information, including the additional comparable properties, presented in the submitted appellant's rebuttal evidence be stricken. As such the board will not consider information or evidence provided in the appellant's submitted rebuttal. During his testimony on behalf of the appellant, Mr. Trivizas reaffirmed the information provided in the documentary evidence for the three suggested comparable properties submitted to the Board. The appellant testified that the suggested comparable properties have characteristics that are consistent with the subject property. Mr. Trivizas emphasized that the submitted comparables were located within the same assessment neighborhood (neighborhood 11) as the subject and argued that only properties located within the same assessment neighborhood should be considered by the Board as evidence of comparable properties.

During questioning by Mr. Lartz, Mr. Trivizas reaffirmed the proximity to the subject, the age of each comparable and the age of the subject.

During his opening testimony, the board of review's representative reaffirmed the information about its comparable properties in the documentary evidence that was submitted to the Board. He testified that the board of review's suggested comparable properties were similar to the subject property in size, proximity and age. He specifically noted that two comparables were located outside the subject's assessment neighborhood but were within a ½ mile radius of the subject. During questioning by Mr. Trivizas, Mr. Lartz confirmed that only two of the submitted comparables were within the same assessment neighborhood (neighborhood 11) as the subject.

Conclusion of Law

Assessment inequity is the basis of the taxpayer's appeal. The Illinois Constitution requires that real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); *Walsh v. Property Tax Appeal Board*, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. *Peacock v. Property Tax Appeal Board*, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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); *Walsh*, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. *Bazyldo v. Volant*, 164 Ill. 2d 207, 213 (1995). 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 record contains a total of seven equity comparables for the Board's consideration. The Board gives less weight to the board of reviews' comparables #3 and #4, due to their locations in a different assessment neighborhood than the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables and the board of review's comparables #1 and #2. These comparables have varying degrees of similarity to the subject. These most similar comparables have improvement assessments that range from \$23.77 to \$29.52 per square foot of living area. The subject's improvement assessment of \$25.75 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, such as design, age/effective age, and finished basement area, 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.

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 19, 2023



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

Murat Ozcan, by attorney:
Dimitrios Trivizas
Dimitrios P. Trivizas, Ltd.
4957 Oakton Street
No. 217
Skokie, IL 60077

COUNTY

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