

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Marilyn Educate  
DOCKET NO.: 05-20596.001-I-1  
PARCEL NO.: 11-18-306-021-0000

The parties of record before the Property Tax Appeal Board are Marilyn Educate, the appellant, by attorney Edward Larkin of Park Ridge, and the Cook County Board of Review.

The subject property consists of a 7,920 square foot parcel improved with a 100-year-old, two-story style commercial building of masonry construction containing 12,300 square feet of building area. The subject has been designated as a historic building by the City of Evanston. The subject is located in Evanston Township, Cook County.

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In addition, the appellant argued the subject's status as a historic building preclude alterations or changes to the subject improvement. Further, counsel asserted these restrictions negatively impact the value of both the land and the improvement. In support of the appellant's claim that the subject land is inequitable assessed six comparables were submitted. The record revealed that two of the comparables are part of at least three related parcels with the assessment of the remaining parcel(s) unknown. Therefore, the Property Tax Appeal Board will not consider comparables five and six in its analysis. The remaining three parcels are commercial properties located within the same survey block as the subject. They range in size from 120,338 to 331,550 square feet of land area and have assessments ranging from \$5.70 to \$12.92 per square foot of land area. The appellant's brief also indicated that none of the comparables are designated historic properties. A copy of the subject's 2005 board of review final decision was also included. Based on this evidence, the appellant requested a reduction in the subject's improvement and land assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$207,131 was

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Based on the facts and exhibits presented, 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:	\$	92,700
IMPR.:	\$	78,471
TOTAL:	\$	171,171

Subject only to the State multiplier as applicable.

disclosed. The total assessment reflects an improvement of \$78,471 and a land assessment of \$128,660, or \$16.24 per square foot of land area. In support, the board of review offered a memorandum confirming the subject improvement has been designated as historic building by the City of Evanston. The memorandum's writer indicated that the restrictions imposed by the designation are confined to exterior of the improvement. A copy of Evanston's application for review along with an explanation of the process and limitations of anticipated work was submitted. In addition, the sales of three properties designated as historical structures were submitted. The author suggests the comparables unadjusted range of sales prices of from \$70.26 to \$122.22 per square foot of building area supports the current assessment. Cook County Assessor's sales sheets for the three comparables were offered in support. The comparable properties are located in the City of Chicago and range from unknown to 62 years old; in building size from 9,000 to 42,700 square feet and in land size from 5,009 to 20,996 square feet. These properties were sold from January 2003 to August 2003. Based on the foregoing, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

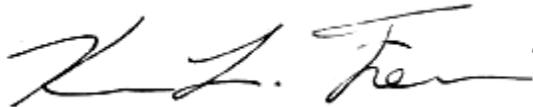
The Property Tax Appeal Board accords the appellant's argument that the subject's land value is impacted negatively by the subject's improvement's designation as a historic property no weight and without support in the record. Next, the Board finds that the appellant submitted three parcels as comparable to the subject. The Board finds that these properties have land assessments ranging from \$5.70 to \$12.92 per square foot of land area. The Board finds that the subject has a land assessment of \$16.24 per square foot of land area, which is substantially above the range of the comparables. Therefore, the Board finds that a reduction in the subject's land assessment is appropriate.

The Board places no weight on the appellant's argument that the subject's improvement value is negatively impacted by its designation as a historic property. The appellant failed to submit any comparables or other evidence to support this argument. Therefore, the Board finds that no reduction in the subject's improvement assessment is appropriate.

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.



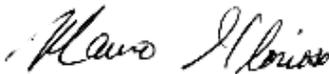
Chairman



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: June 19, 2009



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 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 the subsequent year 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.

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.