FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Evanston Properties, LLC
DOCKET NO.: 08-21040.001-R-1
PARCEL NO.: 11-18-103-032-0000

The parties of record before the Property Tax Appeal Board are Evanston Proeperties, LLC, the appellant, by attorney Steven Kandelman, of Sarnoff & Baccash in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:	$ 10,847
IMPR.:	$ 49,876
TOTAL:	$ 60,723

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 114 year old, two-story, frame, multifamily dwelling. It contains 2,474 square feet of living area and is situated on a 5,022 square foot lot. Features include two apartments, four bedrooms and two full baths. The appellant argued both unequal treatment in the assessment process and that the market value of the subject property is not accurately reflected in the property's assessed valuation as the bases of this appeal.

In support of the equity argument, the appellant submitted descriptions and assessment information regarding seven suggested comparable properties located in the subject property's neighborhood code. The suggested comparables are described as two-story masonry, frame, or frame and masonry, multifamily dwellings that range in age from 83 to 129 years old and range in size from 1,850 to 2,988 square feet of living area. Features include two to three bathrooms, a full finished or unfinished basement, and a one-and-a-half or two-car garage. These properties have improvement assessments that range from $17.25 to

$18.52 per square foot of living area. The subject's improvement assessment is $20.16 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

In support of the market value argument, the appellant submitted a letter that indicates a suggested comparable located at 1011 Garnett Place in Evanston sold on September 16, 2008 for $325,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of $60,723 was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information regarding four suggested comparable properties located within one-quarter mile from the subject property with one located on the subject's block. The suggested comparables consist of two-story, frame, multifamily dwellings that range in age from 104 to 124 years old and range in size from 2,126 to 2,698 square feet of living area. Features include a full unfinished or finished basement, a two or three-car garage, and two or three bathrooms. These properties have improvement assessments that range from $20.40 to $22.74 per square foot of living area. Based on this evidence, 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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties submitted a total of eleven comparable properties for the Board's consideration. The Board finds the board of review's comparables #1, #2, and #3 and the appellant's comparables #4 and #7 are the most similar to the subject in size, style, and amenities. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from $18.52 to $20.87 per square foot of living area. The subject's improvement assessment of $20.16 per square foot of living area is within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and no reduction in the subject's assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill2d. 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all the constitution requires is a practical uniformity which appears to exist on the basis if 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.

When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331Ill.App.3d 1038 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). Proof of market value may consist of an appraisal, a recent arm’s length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c).

The PTAB finds that the one sale comparable submitted by the appellant is insufficient to establish market value. Moreover, the appellant failed to provide any information regarding the characteristics of the sale to show its comparability to the subject. Therefore, the PTAB finds the appellant failed to meet his burden by a preponderance of the evidence and no reduction based on market value 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.

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: March 23, 2012

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.