



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

APPELLANT: Jerald Esrick
DOCKET NO.: 09-20842.001-R-1
PARCEL NO.: 11-18-419-012-0000

The parties of record before the Property Tax Appeal Board are Jerald Esrick, the appellant, by attorney Lauren Cooper of Worsek & Vihon 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: \$ 13,775
IMPR.: \$ 121,534
TOTAL: \$ 135,309**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two improvements situated on one parcel. Dwelling #1 is a two-story dwelling with stucco construction. Dwelling #1 is approximately 105 years old and contains 4,073 square feet of living area. Features of the home include a full unfinished basement and two fireplaces.¹ Dwelling #2 is a two-story dwelling with frame construction. Dwelling #2 is approximately 105 years old and contains 4,133 square feet of living area. Features include a concrete slab foundation, and a two and one-half car garage. The subject property is located in Evanston, Evanston Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on five suggested comparable properties for dwelling #1. The comparables are described as two-story dwellings of frame construction. The comparable properties have the same assigned neighborhood code as the subject. The comparable dwellings are from 114 to 129 years old and contain from 2,242 to 3,670 square feet of living area. Each comparable has central air conditioning and an unfinished

¹ The appellant claims that dwelling #1 has central air conditioning; however, the appellant presented no evidence in support of this claim. The board of review claims that dwelling #1 does not have central air conditioning, and presented the subject property's property characteristic sheets in support of this claim.

basement, either full or partial. Three comparables have a fireplace, and three comparables have a garage. The comparables have improvement assessments ranging from \$57,369 to \$95,011 or from \$23.82 to \$26.57 per square foot of living area. According to the appellant, dwelling #1's improvement assessment is \$121,543 or \$29.84 per square foot of living area; however, that calculation was arrived at by dividing the combined improvement assessment for both of the subject's dwellings by dwelling #1's living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$101,662 or \$24.96 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$135,309 was disclosed. The board of review presented no equity evidence but did provide the subject's property characteristic sheets in support of the subject's assessment. According to the board of review, dwelling #1 has an improvement assessment of \$69,656 or \$17.10 per square foot of living area, and dwelling #2 has an improvement assessment of \$51,878 or \$12.55 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

In this appeal, the subject property consists of two improvements situated on one parcel. According to the board of review, dwelling #1 has 4,073 square feet of living area and an improvement assessment of \$69,656 or \$17.10 per square foot of living area, and dwelling #2 has 4,133 square feet of living area and an improvement assessment of \$51,878 or \$12.55 per square foot of living area. The Board finds that the appellant has combined the assessments for both improvements and presented the total as if it pertains to just one of the improvements. According to the appellant, dwelling #1 has an improvement assessment of \$121,534 or \$29.84 per square foot of living area. The appellant did not present any information regarding dwelling #2. The Board finds that the board of review has presented the best evidence regarding the subject's assessment information for the 2009 tax year. The property characteristic sheets provided by the board of review reveal that dwelling #1 has an improvement assessment of \$69,656 or \$17.10 per square foot of living area

and dwelling #2 has an improvement assessment of \$51,878 or \$12.55 per square foot of living area.

In this appeal, the appellant presented a flawed analysis by omitting from consideration the second improvement on the subject property. As a result of this error, the Board gives the appellant's analysis no weight. The record disclosed the appellant's comparables had improvement assessments that ranged from \$57,369 to \$95,011 or from \$23.82 to \$26.57 per square foot of living area. Dwelling's #1's improvement assessment of \$69,656 or \$17.10 per square foot of living area falls below the range established by the appellant's comparables on a per square foot basis, demonstrating the subject dwelling is not inequitably assessed. The Board also finds the assessment for dwelling #2 is below the range of the appellant's comparables, again demonstrating this dwelling is not inequitably assessed.

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: September 20, 2013



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.