



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

APPELLANT: Carol Endemann  
DOCKET NO.: 10-21345.001-R-1  
PARCEL NO.: 10-12-409-006-0000

The parties of record before the Property Tax Appeal Board are Carol Endemann, the appellant, by attorney Julie Realmuto of McCarthy Duffy 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:** \$ 9,644  
**IMPR.:** \$ 21,908  
**TOTAL:** \$ 31,552

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 2010 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 single family dwelling of frame construction that is approximately 102 years old. Features of the home include central air conditioning, a partial unfinished basement and a two-car detached garage. The property has a 6,300 square foot site and is located in Evanston, Evanston Township, Cook County.

The appellant, through counsel, contends assessment inequity with respect to the improvement as the basis of the appeal. In her submission the appellant indicated the subject property was improved with a one-story dwelling with 726 square feet of living area. Based on this description the appellant calculated the subject's improvement assessment of \$21,908 to equate to \$30.18 per square foot of living area. The appellant did not provide any measurements or any other information establishing how the size of the subject dwelling was calculated.

In support of the assessment inequity argument the appellant submitted information on four equity comparables described as being improved with one-story dwellings ranging in size from 707 to 900 square feet of living area. These comparables had improvement assessments ranging from \$16,194 to \$19,421 or from \$20.24 to \$24.81 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$16,451.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,552. The board of review described the subject dwelling as being improved with a 1.5-story building with 1,338 square feet of living area. In support of this description the board of review submitted a copy of the subject's property characteristic sheet which described the subject as having a partial attic with living area. The board of review indicated the subject property had an improvement assessment of \$21,908 or \$16.37 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables described as being improved with 1.5-story dwellings that ranged in size from 1,429 to 1,594 square feet of living area. These properties had improvement assessments ranging from \$32,713 to \$38,292 or from \$22.89 to \$24.02 per square foot of living area. The board of review submitted copies of the property characteristic sheets for its comparables in support of the descriptive information. Each comparable was described on the property characteristic sheets as having an attic with living area.

#### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. 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). 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.

Initially, the Board finds the description of the subject property provided by the board of review is best supported in this record. The board of review submitted a copy of the subject's property characteristic sheet describing the subject property as being improved with a 1.5-story dwelling with 1,338 square feet of living area. Conversely, the appellant provided no documentary evidence in support of her description of the subject dwelling.

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. These comparables were most similar to the subject in style, size, age and features. These comparables had improvement assessments that ranged from \$22.89 to \$24.02 per square foot of living area. The subject's improvement assessment of \$16.37 per square foot of living area falls below the range established by the best comparables in this record. Based on this record 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.

*Ronald R. Crit*

Chairman

*K. L. Fan*

Member

*Richard A. Huff*

Member

*Mario M. Lino*

Member

*J. R.*

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: July 18, 2014

*Allen Castrovillari*

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.