



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

APPELLANT: Michael Drommerhausen  
DOCKET NO.: 14-35398.001-R-1  
PARCEL NO.: 16-13-116-002-0000

The parties of record before the Property Tax Appeal Board are Michael Drommerhausen, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$3,025  
**IMPR.:** \$10,202  
**TOTAL:** \$13,227

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 2013 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge the assessment for the 2014 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 parcel is improved with a two-story masonry multi-family dwelling. It is approximately 121 years old and contains approximately 2,829 square feet of living area divided into two apartment units. Features include a full basement with finished area.<sup>1</sup> The site is approximately 3,025 square feet in size and is located in Chicago, West Chicago Township, Cook County. The subject is classified as class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. In support of this overvaluation argument the appellant submitted an Appraisal Report estimating the subject property had a market value of \$85,000 or approximately

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<sup>1</sup> The board of review claims the subject has an unfinished basement. The appraiser claims the subject's basement is finished in rec room quality with a bathroom, and submitted photographic evidence to support the claim.

\$30.05 per square foot of living area including land as of March 28, 2012, 21 months prior to the subject's assessment date of January 1, 2014. The appraiser utilized both the income approach and the sales comparable approach in estimating the value of the subject. In analyzing the income approach the appraiser estimated the subject's fair market value at \$55,800. The appraiser also analyzed four multi-family dwellings, three of which sold in 2011 and 2012 for prices ranging from \$123,000 to \$150,000. The appraiser made adjustments to the comparables for dissimilarities with the subject, including a significant downward adjustment of \$45,000 to three of the comparables to account for an uninhabitable second floor on the subject. Utilizing the sales comparables approach the appraiser estimated the subject's fair market value to be \$85,000. In reconciliation, the appraiser gave the income approach no weight since the second floor of the subject was uninhabitable and generated no income.

The appellant also submitted a copy of the 2013 Property Tax Appeal Board Final Administrative Decision (Docket #13-26100.001-R-1) in which prior to the hearing the parties reached an agreement as to the correct assessment of the subject. The subject's prior year assessment of \$13,227 reflects a market value of \$132,270 at the 10% level of assessments for class 2 properties or approximately \$46.76 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$13,227.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,216. The subject's assessment reflects a market value of \$212,160 or approximately \$74.99 per square foot of living area including land.

In support of its contention of the correct assessment the board of review submitted information on four multi-family apartment buildings. The comparables range in size from 2,190 to 2,454 square feet of living area and range in age from 102 to 123 years old. All four are described as being in "average" condition, as is the subject. The comparables sold from June 2015 through October 2016, 17 to 33 months after the subject's assessment date, for prices ranging from \$215,000 to \$230,000 or from \$91.69 to \$99.09 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal report describing the subject as having an uninhabitable second floor, for which the appraiser made adjustments to the comparables sale prices. The board of review described the subject and all four board of review comparables as being in "average" condition but presented no evidence that the subject had been renovated after the appraisal. Although the appraisal is somewhat dated, the Board finds it is the best evidence of market value in the record. Based on this evidence, the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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. 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: February 13, 2019



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

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