



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

APPELLANT: Michael C Daniels  
DOCKET NO.: 16-35435.001-R-1  
PARCEL NO.: 17-30-111-072-0000

The parties of record before the Property Tax Appeal Board are Michael C Daniels, the appellant(s), by attorney Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$ 4,920  
**IMPR.:** \$ 35,409  
**TOTAL:** \$ 40,329

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 2016 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject consists of two improvements. Improvement #1 is a three-story dwelling of masonry construction with 2,763 square feet of living area. Improvement #1 is 115 years old. Features of Improvement #1 include a full unfinished basement. Improvement #2 is a one-story dwelling of masonry construction with 730 square feet of living area. Improvement #2 is eight years old. Features of Improvement #2 include a full basement with a formal recreation room and central air conditioning. The property has a 2,400 square foot site, and is located in Chicago, West Chicago Township, Cook County. Improvement #1 is classified as class 2-11 property, and Improvement #2 is classified as class 2-02 property under the Cook County Real Property Assessment Classification Ordinance. No evidence was submitted as to whether the subject is owner occupied.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on 13 equity comparables for Improvement #1. No evidence was submitted regarding Improvement #2.

The appellant also contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on eight sale comparables. These comparables sold between April 2015 and June 2016 for \$75,000 to \$340,000, or \$27.03 to \$125.74 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$22,165.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$40,329. Improvement #1 has an improvement assessment of \$19,617, or \$7.10 per square foot of living area. Improvement #2 has an improvement assessment of \$15,792, or \$21.63 per square foot of living area. The subject's assessment reflects a market value of \$403,290, or \$115.46 per square foot of living area, including land, when applying the 2016 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables, and five sale comparables for Improvement #1. These comparables sold between January 2016 and November 2016 for \$200,000 to \$352,000, or \$72.62 to \$136.38 per square foot of living area, including land. The board of review also submitted seven equity comparables, and four sale comparables for Improvement #2. These comparables sold between December 2013 and July 2015 for \$200,000 to \$372,000, or \$303.03 to \$402.60 per square foot of living area, including land.

In rebuttal, the appellant argued that the board of review's comparables were not similar to the subject for various reasons. The appellant also requests that the Board use the median sale price per square foot of the best comparables in the record in determining whether the subject is overvalued.

### **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 notes that appellant comparables #4, #5, #7, and #11 and board of review comparables #2, #3, #1, and #4 (all found on the first gridsheet) are the same properties, respectively. The Board finds the best evidence of assessment equity for Improvement #1 to be appellant comparables #1, #2, #3, #4, #5, #6, #7, #8, #9, #10, #11, #12 and #13, and board of review comparables #1, #2, #3, #4 (all found on the first gridsheet), #2, and #4 (both found on

the third gridsheet). These comparables had improvement assessments that ranged from \$6.71 to \$9.74 per square foot of living area. Improvement #1's improvement assessment of \$7.10 per square foot of living area falls within the range established by the best comparables in this record.

The Board finds the best evidence of assessment equity for Improvement #2 to be board of review comparables #1, #2, #3 (all found on the second gridsheet), #1, #2, #3, and #4 (all found on the fourth gridsheet). These comparables had improvement assessments that ranged from \$11.30 to \$26.69 per square foot of living area. Improvement #2's improvement assessment of \$21.63 per square foot of living area falls within 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.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board rejects the appellant's argument that the Board should use the median sale price per square foot of the best comparables in the record in ascertaining whether the subject is overvalued. First, this argument was only raised during rebuttal, and, therefore, the board of review was not granted an opportunity to challenge this argument. As such, this argument was not made timely. 86 Ill.Admin.Code §1910.66(c) ("Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence."). Second, assuming *arguendo* that this argument was made timely, the appellant offers no evidence or testimony to support this premise. Instead, the appellant has simply made conclusory statements that are not supported by the record and are not law. For example, the appellant states, "Appellant submits that using a median price/SF analysis is not only more accurate, but more importantly is consistent with and not contrary to the preponderance of the evidence standard..." Arguments regarding the proper method of valuation are legal arguments. Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal. Bd., 131 Ill.2d 1, 14-15 (1989); Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal. Bd., 226 Ill.2d 36, 51 (2007); Bd. of Review of County of Alexander v. Prop. Tax Appeal Bd., 304 Ill.App.3d 535, 538 (5th Dist. 1999). The appellant has not cited any legal authority in support of this legal argument. Indeed, the appellant has not cited any authority, legal or otherwise, in support of this argument. In short, the appellant seeks to have the Board use a method of valuation that has no support in the record, no basis in law, and was not raised timely. The Board declines the invitation, and gives this argument no weight.

The Board finds the best evidence of market value for the subject to be appellant's comparables #1, #2, #3, #4, #5, #6, #7, and #8, and board of review comparables #3 (found on the first gridsheet), #2, and #4 (found on the third gridsheet). These comparables sold for prices ranging from \$27.03 to \$121.03 per square foot of living area, including land. The subject's assessment reflects a market value of \$115.46 per square foot of living area, including land, which is within

the range established by the best comparables in this record. Based on this record, the Board finds the appellant has not proven, by a preponderance of the evidence, that the subject is overvalued, and a reduction in the subject's assessment is not 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.

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Chairman



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Member

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Member



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Member

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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: April 23, 2019



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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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Michael C Daniels, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602