



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

APPELLANT: Christopher Michaud
DOCKET NO.: 18-49835.001-R-1
PARCEL NO.: 16-17-123-023-0000

The parties of record before the Property Tax Appeal Board are Christopher Michaud, the appellant, by attorney Anthony M. Farace, of Amari & Locallo 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 **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: \$5,490
IMPR.: \$33,055
TOTAL: \$38,545

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 2018 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 two-story, multi-family dwelling of masonry construction with 3,795 square feet of living area. The dwelling was 63 years old. Features of the home include a full basement with an apartment, and a two-car garage. The property has a 6,100 square foot site and is located in Oak Park, Oak Park Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's asserts overvaluation and assessment inequity in this appeal. In support of the overvaluation argument, the appellant submitted evidence disclosing that the subject property was purchased on July 23, 2014, for a price of \$233,000. The appellant asserts that the Board lowered the 2017 assessment of the subject property based upon this sales price in case number 17-24091.001-R-1 and argues that it should reduce the subject's 2018 assessment as well to

reflect the purchase price. The appellant presented evidence about three equity comparables in support of the assessment inequity argument.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,545. The subject's assessment reflects a market value of \$385,450 or \$101.57 per square foot of living area, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. The subject's improvement assessment is \$33,055, or \$8.71 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales. The board of review also presented information regarding the assessments of these three properties and one other equity comparable.

Conclusion of Law

The appellant first 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 has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gives little weight to the July 2014 sale price for the subject property because the sale took place more than three years before the relevant assessment date of January 1, 2018. Although the Board did reduce appellant's 2017 assessment based upon that sale, there was obviously not as much time between the July 2014 sale off the subject and the relevant assessment date of January 1, 2017, for that appeal. Furthermore, as appellant acknowledges, he is not entitled to have the Board's decision on the 2017 assessment of the subject carry over automatically to the 2018 assessment because the subject is not an owner-occupied property. *See* 35 ILCS 200/16-185.

The Board finds that the best evidence of market value is the three sales comparables submitted by the board of review. Those properties were located within ¼ mile of the subject. Like the subject, the comparables have two-story, multi-family residences with full basements. The subject and one of the comparables had an apartment in the basement. The subject and two of these comparables are of masonry construction. Neither the subject nor any of the comparables has air conditioning.

The sales of the board of review's three sales comparables took place between February 23, 2016, and December 29, 2017, much closer in time to the January 1, 2018, assessment date than the July 23, 2014, sale of the subject. These comparables sold for between \$106.63 and \$274.51 per square foot of improvements, with the price of the land included. The subject's assessment reflects a market value of \$385,450 or \$101.57 per square foot of living area, which is below the range suggested by the comparable sales submitted by the board of review, which are the best evidence of market value in the record. Accordingly, the Board concludes that appellant has not met his burden of showing overvaluation by a preponderance of the evidence, and a reduction on this basis is not warranted.

The Board will now consider appellant's assessment inequity argument. 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 on this basis is not warranted.

The Board finds the best evidence of assessment equity to be the board of review's comparables one, two, three, and four. Like the subject, the comparables have two-story, multi-family residences with full basements. The subject and one of the comparables had an apartment in the basement. The subject and three of these comparables are of masonry construction. Neither the subject nor any of the comparables has air conditioning. These comparables are all located in the same subarea as the subject, and three are located within ¼ mile of the subject. In contrast, appellant's suggested comparables are located between 0.9 miles and 1.9 miles from the subject.

The board of review's equity comparables had improvement assessments that ranged from \$9.86 to \$11.54 per square foot of living area. The subject's improvement assessment of \$8.71 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 improvements were inequitably assessed, and a reduction in the subject's assessment on that basis 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. 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:

May 17, 2022



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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