



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

APPELLANT: Michael Voegeli
DOCKET NO.: 19-39647.001-R-1
PARCEL NO.: 13-08-425-066-0000

The parties of record before the Property Tax Appeal Board are Michael Voegeli, the appellant, by attorney Noah J. Schmidt, of Schmidt Salzman & Moran, Ltd. 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: \$9,062
IMPR.: \$32,287
TOTAL: \$41,349

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 2019 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 is improved with a 1.5-story, multi-family dwelling of masonry construction with 3,120 square feet of living area. The dwelling is 97 years of age. Features include a full basement with an apartment, central air conditioning, and a two-car garage. The subject occupies a 6,250 square foot site. It is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts overvaluation in this appeal. In support of the overvaluation argument, the appellant submitted an appraisal estimating that the value of the property was \$351,000 as of February 6, 2016. The appellant also asserts assessment equity as a basis for this appeal. In support of this contention, the appellant submitted five suggested equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,349. The subject's assessment reflects a market value of \$413,490, land included, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. The subject has an improvement assessment of \$32,287, or \$10.35 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted four suggested equity comparables. The improvement assessments of these suggested comparables per square foot of living area ranged from \$10.74 to \$13.82.

Conclusion of Law

When market value is the basis of the appeal, the taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 on this basis is warranted.

The appellant's evidence of overvaluation was an appraisal dated February 6, 2016, that employed all three approaches but relied primarily on the sales comparison approach in valuing the subject at \$351,000 as of that date. The appraisal's sales comparison approach relied upon six suggested sales comparables. Two of those involved mere listings, and the Board does not give any weight to them. The other four suggested sales comparables were sold between March 3, 2015, and November 3, 2015. These sales are too dated to serve as a basis for ascertaining the subject's value as of January 1, 2019, the relevant valuation date. See 35 ILCS 200/9-155. The Board therefore gives no weight to the sales comparison approach, in which the appraiser determined that the subject's value was \$351,000.

The appraisal also includes data from comparable rentals and about the subject's expenses, and it concludes that the subject has a value of \$371,250 under the income approach. But the appraisal does not explain how this figure was derived, and it is not adequately supported in the appraisal. Finally, the appraisal sets forth a cost approach that contains little detail, but states that this approach indicates a value of \$446,990, which, if anything, supports denying any reduction.

Accordingly, the Board gives no weight to the appraisal. The Board finds that appellant did not meet his burden of showing overvaluation by a preponderance of the evidence. A reduction on this basis is not warranted.

The taxpayer also asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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.

The Board finds that the best evidence of assessment equity is the board of review's suggested comparables three and four and the appellant's suggested comparable five. Like the subject property, these comparables have multi-family residences with full basements and two-car garages. The dwellings on these comparables are similar to the subject dwelling in living area size and age. These comparables are all within a quarter mile of the subject, and one is on the same block as the subject.

These comparables had improvement assessments that ranged from \$9.52 to \$11.95 per square foot of living area. The subject's improvement assessment of \$10.35 per square foot of living area falls within the range established by the best comparables in this record. The Board therefore finds that the appellant did not demonstrate with clear and convincing evidence that the subject was inequitably assessed, and a reduction in the subject's assessment on this basis is not justified.

The appellant also asserts that the COVID-19 pandemic supports the request for a reduced assessment. The Board distinguishes between a request for relief just because the pandemic occurred, and a request based on the pandemic's effect on market conditions, or the income-producing capacity of a given property. The Board lacks statutory authority to grant a reduced assessment solely because the pandemic occurred. And the appellant has presented no evidence that the pandemic had affected the subject's market value or income-producing capacity as of January 1, 2019, the relevant valuation date. See 35 ILCS 200/9-155. Accordingly, appellant has not shown entitlement to a reduction on this basis.

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:

April 16, 2024



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 Voegeli, by attorney:
Noah J. Schmidt
Schmidt Salzman & Moran, Ltd.
111 W. Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

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