



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

APPELLANT: Ray Wagner
DOCKET NO.: 19-46335.001-R-1 through 19-46335.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Ray Wagner, the appellant(s), 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-46335.001-R-1	10-14-121-014-0000	4,126	26,000	\$30,126
19-46335.002-R-1	10-14-121-015-0000	4,126	26,000	\$30,126

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 63-year-old, two-story, building of frame and masonry construction containing 3,050 square feet of gross building area. Features of the subject include a partial finished basement, one fireplace and a one-car garage. The property is situated on 3,930 square feet of land in Niles Township, Cook County. The subject is classified as a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted a Bill of Sale, Target Property Detail Report, and an Executor's Deed. The Bill of Sale disclosed the subject property was purchased on July 17, 2017. The Report disclosed the subject was sold for \$509,000. The subject's sale price reflects a market value of \$166.89 per

square foot of gross building area including land. The appellant provided information in Section IV–Recent Sale Data of the Residential Appeal that the subject was not transferred between related parties; was advertised for sale but did not disclose how it was sold; was not sold due to a foreclosure; and was not sold using a contract for deed. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$50,800.

The appellant also contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five suggested equity comparable properties.

The appellant also submitted a brief in which it argued the subject's market value was reduced due to COVID-19.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,768. The subject property has an improvement assessment of \$57,516, or \$18.86 per square foot of living area. The subject's assessment reflects a market value of \$657,680, or \$215.63 per square foot of living area including land, when applying the 2019 level of assessment of 10.00% for Class 2 property 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 four suggested equity comparable properties and on four suggested sale comparable properties.

Conclusion of Law

The appellant did not submit reliable evidence of whether the subject property merits an assessment reduction due to COVID-19. The Board considers an assessment appeal without reference to any assumptions and conclusions made by another agency. “Under the principles of a de novo proceeding, the Property Tax Appeal Board shall not presume the action of the board of review or the assessment of any local assessing officer to be correct.” 86 Ill.Admin.Code §1910.63(a). “Under the scheme created by the PTAB statute, an appeal to the PTAB does not afford taxpayers the right to request that a higher authority rule upon the correctness of a lower authority's findings. Rather, it affords taxpayers and taxing bodies a ‘second bite at the apple,’ *i.e.*, an opportunity to have assessments recomputed by a reviewing authority whose power is not circumscribed by any previous assessment.” LaSalle Partners v. Illinois Property Tax Appeal Board, 269 Ill.App.3d 621, 629 (2nd Dist. 1995).

Moreover, the Board has no statutory authority to reduce assessments because of the COVID-19 pandemic. As an administrative agency, the Property Tax Appeal Board only has the authority that the General Assembly confers on it by statute. Spiel v. Property Tax Appeal Board, 309 Ill.App.3d 373, 378 (2nd Dist. 1999). To the extent that the Board acts outside its statutory authority, it acts without jurisdiction. *See* Board of Education of the City of Chicago v. Board of Trustees of the Public School Teachers Pension & Retirement Fund of Chicago, 395 Ill.App.3d 735, 739–40 (1st Dist. 2009).

The appellant failed to present reliable evidence to support the argument that COVID-19 affected the value of the subject. Consequently, it is impossible to conclude the subject property was not

uniformly assessed due to COVID-19 or its market value adversely affected to any extent. The Board finds the appellant's request for an assessment reduction based on a purported market effect of COVID-19 is without merit.

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 finds the best evidence of market value in the record to be sales comparables #2 submitted by the board of review. This comparable was similar with the subject in location, style, construction, features, age, living area and land area. This property also sold in the 2019 lien year. The comparable sold for \$269.93 per square foot of living area, including land. The subject's assessment reflects a market value of \$215.63 per square foot of living area, including land, which is below the best comparable sale in this record. The Board gave little weight to the subject's sale because it did not occur proximately in time to the assessment date at issue and did not have the elements of an arm's-length transaction as there was no evidence in the documents submitted to establish the conditions of the sale. The Bill of Sale, Report and Executor's Deed do not provide such evidence of conditions.

The appellant 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 and recommended not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparable properties to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be the appellant's comparable(s) #1 and #5. These comparable properties were most similar with the subject and had improvement assessments that ranged from \$16.82 to \$17.18 per square foot of living area. The subject's improvement assessment of \$18.86 per square foot of gross building area falls above the range established by the best comparable properties in this record. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and holds that a reduction in the subject's assessment is 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:

December 19, 2023



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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