



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

APPELLANT: Jonel Maiogan  
DOCKET NO.: 19-47236.001-R-1  
PARCEL NO.: 03-36-310-003-0000

The parties of record before the Property Tax Appeal Board are Jonel Maiogan, the appellant(s), by attorney Joe Huang, of the Law Offices of Terrence Kennedy Jr. 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:** \$8,971  
**IMPR.:** \$41,041  
**TOTAL:** \$50,012

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 consists of a 28 year old, two-story, single-family dwelling of frame and masonry construction with 3,340 square feet of living area. Features of the dwelling include and two-half baths, a partial unfinished basement, air conditioning, and a two-car garage. The property has a 10,875 square foot site and is located in Des Plaines, Wheeling Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables. The appellant requested the subject's total assessment be reduced to \$46,479.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted evidence showing that the subject sold on December 6, 2018 for \$401,000. This evidence included copies of the closing settlement statements. The appellant's pleadings regarding Section IV- Recent Sale Data confirmed the sale price; sale date; sold by a realtor and listed on the MLS for eight days; was not a foreclosure sale or contract for deed; and that the transfer was not between family or related corporations. Based on this market value evidence, the appellant requested a reduction in the subject's assessment to \$45,200

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$50,012. The subject has a total improvement assessment of \$41,041 or \$12.29 per square foot of living area. The subject's assessment reflects a market value of \$500,120 or \$149.74 per square foot of living area, including land when applying the 2019 level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. In support of the assessment, the board of review submitted four equity comparables and sale data for all four comparables.

At hearing, the appellant's attorney reaffirmed the evidence submitted regarding the subject's sale on December 6, 2018 for \$401,000 and the equity comparables. The appellant's attorney stated that the subject was sold by a realtor and listed on the open market for eight days, the board of review's sale comparables are unadjusted, and that condition of foreclosure property is "generally poor." The board of review analyst testified that the subject's sale was a court ordered sale and therefore, not an arm's length sale. The board of review analyst also reaffirmed the board of review's evidence and that no evidence of the subject's condition was submitted. The parties agreed that it was a court ordered sale but had no further evidence/information regarding details of court ordered sale.

### **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).

In addressing the appellant's market value argument, the Board finds that the sale of the subject in May 2019 for \$452,000 was not at fair cash value. The hearing testimony disclosed the subject was sold pursuant to a court order.

35 ILCS 200/1-23. Real property in Illinois must be assessed at its fair cash value, which can only be estimated absent any compulsion on either party.

Illinois law requires that all real property be valued at its fair cash value, estimated at the price it would bring at a fair voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is likewise ready, willing, and able to buy, but is not forced to do so.

Board of Educ. of Meridian Community Unit School Dist. No. 223 v. Illinois Property Tax Appeal Board, 961 N.E.2d 794, 802, 356 Ill.Dec. 405, 413 (2d Dist. 2011) citing Chrysler Corp. v. Illinois Property Tax Appeal Board, 69 Ill.App.3d 207, 211 387 N.E.2d 351 (2d Dist. 1979)).

In addressing the appellant's market value argument, the Board finds that the sale of the subject in May 2019 for \$452,000 was not at fair cash value. The hearing testimony disclosed the subject was sold pursuant to a court order. Due to this court order, the seller was compelled to sell and thus, the sale was not a voluntary sale. Furthermore, the appellant did not submit any evidence or testimony regarding information/details of the court order. Accordingly, in determining the fair market value of the subject property, the Board finds that the appellant did not submit sufficient evidence to show the subject was overvalued. Therefore, the Board finds that the appellant has not met its burden by a preponderance of the evidence and that the subject does not warrant a reduction.

The taxpayer also 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 meet 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 comparables #2, #3, and #4 and the board of review's comparable #4. These comparables are similar in location, stories, age, and size. These comparables had improvement assessments that ranged from \$11.26 to \$13.76 per square foot of living area. The subject's improvement assessment of \$12.29 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 demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: March 26, 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

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