



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

41APPELLANT: Randall A. Machelski
DOCKET NO.: 20-20256.001-R-1
PARCEL NO.: 16-17-311-034-0000

The parties of record before the Property Tax Appeal Board are Randall A. Machelski, the appellant; 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:

LAND: \$6,406
IMPR.: \$13,594
TOTAL: \$20,000

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 2020 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, two-unit multi-family building of brick exterior construction with 1,710 square feet of building area.¹ The dwelling is approximately 95 years old and has a partial basement. Features include central air conditioning and a two-car garage. The property has a 6,250 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 contends overvaluation as the basis of the appeal.² In support of this argument, the appellant submitted a restricted-use appraisal report prepared by Michael Grimes, a State

¹ The Board finds the best description of the subject property was provided within the appellant's appraisal that indicated the property is being renovated.

² The appellant requested a reduction in the subject's land value but did not provide the necessary evidence needed by the Board to do a land analysis.

Certified General Real Estate Appraiser, who estimated the subject had a market value of \$200,000 as of January 1, 2020. The appraiser provided a current floorplan and photographs of the subject property and stated the building's interior was in the process of being renovated with walls removed and a different layout from its original design. Each floor currently had two rooms consisting of an open floorplan with a living room and a newer kitchen and a remodeled bathroom of which the first-floor bath was unfinished. It was also reported that given the condition of the interior and its unusual layout with virtually no bedrooms, considerable interior improvements would be necessary to make the property saleable.

In estimating the market value of the subject property, the appraiser utilized the sales comparison approach to value based upon three comparable sales. The properties are improved with two-unit, one-story and two-story buildings that range in size from 1,562 to 2,618 square feet of building area and range in age from approximately 110 to over 120 years old. The buildings each have an 11 total room count, from three to five bedrooms, two baths, and a two-car garage. The sites range in size from 3,750 to 5,814 square feet of land area. Sale #1, with a superior overall condition to the subject, sold in June 2019 for \$317,000, less a \$7,000 seller credit, sale #2 sold as a foreclosure in October 2019 for \$200,000, and sale #3, located on a busy thoroughfare, sold in November 2019 for \$153,000. The appraiser estimated the properties had sales prices that range from \$58.00 to \$135.00 per square foot of building area, from \$13,909 to \$28,182 per room value, and from \$30,600 to \$103,333 per bedroom value.

In the appraisal's comparative analysis, the subject property was considered to have three rooms, one bedroom and one bath on each level. Based upon the following factors of value: \$213,750 (1,710 sf x \$125 psf), \$162,000 (6 rooms x \$27,000 per room), and \$200,000 (2 bedrooms x \$100,000 per bedroom), the appraiser opined the "As Is" value of the subject property was \$200,000 as of January 1, 2020. Based on this evidence, the appellant requested that the subject's total assessment be reduced to reflect its appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,577. The subject's assessment reflects a market value of \$265,770 or \$147.98 per square foot of building area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment of the subject property, the board of review provided information on four comparables, one of which is located within the same neighborhood code as the subject property. The properties are improved with two-story multi-family buildings of frame or masonry exterior construction ranging in size from 2,052 to 3,066 square feet of building area. The dwellings range in age from 103 to 128 years old and have varying degrees of similarity to the subject in other features. The comparables have sites that range from 3,125 to 4,347 square feet of land area and sold from August 2019 to April 2020 for prices that range from \$365,000 to \$456,000 or from \$148.73 to \$201.82 per square foot of building area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant critiqued the board of review's submission and asserted the appraisal provides more current and accurate information of the "As Is" market value for the subject

property of \$200,000. The appellant argued the board of review comparable sales were dissimilar to the subject property due to their dissimilar neighborhood codes and/or larger-sized homes with higher market values. The appellant also argued the appraisal provided a more accurate description of the subject property by the appraiser who personally visited the subject property, unlike the Cook County Assessor and board of review who the appellant argued had not visited the interior of the subject property and continued to utilize an inaccurate and old description of the property.

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). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

In support of their arguments before the Property Tax Appeal Board, the appellant submitted an appraisal while the board of review submitted four comparable sales. The Board gives less weight to the unadjusted comparable sales submitted by the board of review which are considerably larger in dwelling size than the subject property.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appraiser inspected the subject property on March 1, 2020, including the interior of the subject building with consideration of the present condition of its living area and its apartment, to arrive at the most reliable estimate of the market value for the subject property as of the January 1, 2020 valuation date at issue. The appraiser developed the sales comparison approach to value using three comparable sales, and adjusted the comparables for differences from the subject property, to arrive at an estimated market value for the subject property of \$200,000 as of the January 1, 2020 effective date of the appraisal. The subject's assessment reflects a market value of \$265,770, which is greater than the appraised value. Based on this record, the Board finds a reduction in the subject's assessment is warranted commensurate with the appellants' request.

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:

October 18, 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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