



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

APPELLANT: Robert Migler
DOCKET NO.: 20-20793.001-R-1
PARCEL NO.: 23-33-113-004-0000

The parties of record before the Property Tax Appeal Board are Robert Migler, the appellant(s), by attorney John W. Zapala, of the Law Offices of John Zapala, P.C. 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: \$7,119
IMPR.: \$36,580
TOTAL: \$43,699

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 2-story dwelling of frame and masonry exterior construction with 3,550 square feet of living area. The dwelling is approximately 31 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 3-car garage. The property has a 10,547 square foot site and is located in Palos Park, Palos Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity regarding the improvement and overvaluation as the bases of the appeal. In support of the inequity argument the appellant submitted information on five comparables located within the same assessment neighborhood code as the subject and within .51 of a mile from the subject property. The comparables are improved with class 2-78 dwellings of frame and masonry exterior construction ranging in size from 3,058 to 3,324 square feet of living area. The comparables range in age from 31 to 39 years old. Four comparables each have an unfinished and central air conditioning. Each comparable has one fireplace and a 2-car

garage. The comparables have improvement assessments ranging from \$29,704 to \$32,341 or from \$9.32 to \$9.92 per square foot of living area.

In support of the overvaluation argument the appellant submitted information on five comparable sales located within the same assessment neighborhood code as the subject and within .43 of a mile from the subject property. The comparables are situated on sites ranging in size from 10,077 to 11,236 square feet of land area and are improved with class 2-78 dwellings of masonry or frame and masonry exterior construction ranging in size from 2,909 to 3,177 square feet of living area. The homes range in age from 34 to 40 years old. Each comparable has an unfinished basement, central air conditioning, one fireplace and either a 2-car, a 2.5-car or a 3-car garage. The comparables sold from June 2017 to May 2019 for prices ranging from \$365,000 to \$408,000 or from \$117.41 to \$140.25 per square foot of living area, including land.

Based on the foregoing evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,699. The subject's assessment reflects a market value of \$436,990 or \$123.10 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject property has an improvement assessment of \$36,580 or \$10.30 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables and four comparable sales. The equity comparables are located within the same assessment neighborhood code as the subject and on the same block as the subject property. The comparables are improved with class 2-78, 2-story dwellings of frame and masonry exterior construction ranging in size from 3,096 to 3,325 square feet of living area. The comparables range in age from 28 to 31 years old. Each comparable has a basement, two of which is finished with a recreation room, central air conditioning, one fireplace and either a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$31,951 to \$37,685 or from \$10.32 to \$11.54 per square foot of living area.

The board of review did not submit any market value evidence to support of the subject's assessment.

Conclusion of Law

The appellant contends in part 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 not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains nine equity comparables for the Board's consideration. The Board gives less weight to appellant's comparable #4 along with board of review comparables #1, #2 and #4 due to their smaller dwelling size and/or the feature of a finished basement, an amenity the subject lacks. The Board gives reduced weight to appellant's comparable #1 due to its lack of central air conditioning when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #2, #3 and #5 along with board of review comparable #3 which overall are more similar to the subject in location, age, dwelling size and features. These comparables have improvement assessments ranging from \$31,470 to \$37,685 or from \$9.73 to \$11.33 per square foot of living area. The subject's improvement assessment of \$36,580 or \$10.30 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not warranted.

The appellant also 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 only evidence of market value in the record was the five comparable sales submitted by the appellant. The Board gives less weight to the appellant's comparable #2 which sold in 2017 which is less proximate in time to the January 1, 2020 assessment date than the other sales in the record.

The Board finds the best evidence of market value to be the appellant's comparables #1, #3, #4 and #5 which sold proximate in time to the assessment date and are relatively similar to the subject in location, age, and some features. However, each comparable is smaller in dwelling size when compared to the subject, suggesting upward adjustments are necessary to make them more equivalent to the subject. These comparables sold from May 2018 to May 2020 for prices ranging from \$365,000 to \$408,000 or from \$118.58 to \$140.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$436,990 or \$123.10 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record on a price per square foot basis but is slightly higher on an overall market value, which appears to be logical given the subject larger dwelling size. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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: June 18, 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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