



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

APPELLANT: Paul Dauer  
DOCKET NO.: 20-49148.001-R-1  
PARCEL NO.: 05-34-116-010-0000

The parties of record before the Property Tax Appeal Board are Paul Dauer, the appellant(s), by attorney Michael Elliott, of Elliott & Associates Attorneys, PLLC in Des Plaines; 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:** \$8,438  
**IMPR.:** \$50,785  
**TOTAL:** \$59,223

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, mixed-use dwelling of masonry construction with 3,640 square feet of living area. Features of the dwelling include two and two-half baths, a partial unfinished basement, and four bedrooms. The dwelling was constructed in 1896. The property has a 4,219 square foot site and is located in New Trier Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted evidence showing that the subject sold in June 2020 for \$550,000. This evidence included copies of the settlement statement. Section IV Recent Sale Data of the appeal form confirmed: the sale date and price; the transfer was not between family or related corporations; the subject not sold by owner, realtor, auction; the subject was not advertised for sale; and the subject was not sold due to a foreclosure. The appellant requested the subject's total assessment be reduced to \$48,565.

The appellant argued application of the class 2 Cook County three-year median level of assessment for 2020 of 8.83% as determined by the Illinois Department of Revenue. Based on this evidence, the appellant requested the subject's assessment be reduced to \$48,565 which equates to a market value of \$550,000 or \$151.10 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,000. The subject has a total improvement assessment of \$61,398 or \$16.87 per square foot of living area. The subject's assessment reflects a market value of \$730,000 or \$200.55 per square foot of living area including land, when applying the 2020 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. In support of the assessment, the board of review submitted three equity comparables.

### **Conclusion of Law**

With respect to application of the 2020 level of assessment for class 2 property in Cook County of 8.83%, the Board finds use of the 2020 three-year average median level for this pending 2020 tax year appeal, to be flawed. Section 1910.50(c)(2) of the Board's procedural rules. (See 86 Ill. Admin. Code 1910.50(c)(2) states in part:

In Cook County, for residential property of six units or less currently designated as Class 2 real estate according to the Cook County Real Property Assessment Classification Ordinance, as amended, when sufficient probative evidence indicating the estimate of full market value of the subject property on the relevant assessment date is presented, the Board may consider evidence of the appropriate level of assessment for property in that class. [Emphasis added.]

Thus, for this appeal, the Board finds the class 2 level of assessment of 10% as established by the Cook County Real Property Assessment Classification Ordinance is the only appropriate level of assessment to be considered herein. (See 86 Ill. Admin. Code Sec. 1910.50(c)(2))

When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 339 Ill. App. 3d 529, 545 (1st Dist. 2002); National City Bank of Michigan/Illinois v. Prop. Tax Appeal Bd., 331 Ill. App. 3d 1038, 1042 (3d Dist. 2002) (citing Winnebago Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 313 Ill. App. 3d 179 (2d Dist. 2000)); 86 Ill. Admin. Code § 1910.63(e). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. Calumet Transfer, LLC v. Prop. Tax Appeal Bd., 401 Ill. App. 3d 652, 655 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(c). Having considered the evidence presented, the Board finds that the evidence indicates a reduction is not warranted.

The Board gives little weight to the subject's sale due to lack of information regarding the arm's length nature of the sale. The appellant's pleadings states that the subject was not advertised for sale and did not identify who the subject was sold by. No further evidence was submitted to explain and/or describe what was involved in the sale such, as who it was sold by, the conditions

of the sale, and the manner it was advertised for sale. Furthermore, the evidence does not show that the subject was advertised on the open market which is an important element of determining whether an arm's length transaction occurred. There is no evidence conclusively showing if or how the property was advertised on the open market. Illinois law requires that all real property "shall be valued at its fair cash value, estimated at the price it would bring at a fair voluntary sale." (Ill. Rev. Stat. 1971, ch. 120, par. 501.) Fair cash value is normally associated with fair market value: what the property would bring at a 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 not forced to do so. (See, e.g., *People ex rel. McGaughey v. Wilson* (1937), 367 Ill. 494, 12 N.E.2d 5.) This is theoretically an objective standard of valuation; the value of a particular property is set by the forces of the marketplace at a given place and time. The Property Tax Appeal Board finds the subject's lack of open market exposure fails to meet a fundamental requirement to be considered an arm's-length transaction reflective of fair cash value. As such, the board finds that the appellant failed to meet their burden as to their contention of overvaluation based on a recent sale and a reduction is not 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: \_\_\_\_\_

June 17, 2025



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

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