



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

APPELLANTS: Michael & Joan Engels  
DOCKET NO.: 21-20776.001-R-1  
PARCEL NO.: 16-18-112-025-1003

The parties of record before the Property Tax Appeal Board are Michael & Joan Engels, the appellants; 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:** \$2,481  
**IMPR.:** \$31,019  
**TOTAL:** \$33,500

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2021 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 1,786 square foot condominium unit in a four-unit residential condominium building. The building is 102 years old. Features of the home include a duplex style residence on the second and third floors, with a sunroom, three-bedrooms, two-bathrooms and one assigned garage parking space. The property is located in Oak Park, Oak Park Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$335,000 as of January 1, 2021. The appraisal relied on the sales comparison approach, and it contained information on three comparable sales. The comparable properties sold between March 2020 and October 2020. The comparable properties ranged: in price between \$217,500 and \$377,500; in size between 1,200 to 2,364 square feet of living area; and in sale price per square foot between

\$155.00 to \$184.00, including land. Based on the comparable sales and after making necessary adjustments, the appraiser concluded the subject property had a market value of \$335,000, or \$183.00 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" erroneously disclosing the total assessment for the subject of \$31,950. This reflects a market value of \$319,500 or \$178.89 per square foot of living area, including land, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

However, the board of review's own decision dated, May 2, 2022, disclosed the actual total assessment for the subject of \$38,904. The subject's assessment reflects a market value of \$389,040 or \$217.83 per square foot of living area, including land, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information of a condominium analysis which contained sales data from the subject building. The analysis consisted of two sales from the four-unit building, both taking place in 2015; one of which was the sale of the subject unit in November 2015 for \$319,000.

During the May 11, 2023, hearing, appellant's witness and appraiser, Mr. Michael Grimes, testified about the basis for his assessment of the subject property and the factors that weighed heavily in his ultimate conclusions. He testified the property was "unusual" or the area and that the duplex style of condominium unit required him to be flexible in his search for comparables. On cross examination, the board of review questioned Mr. Grimes regarding the "excessive" adjustments made to the three comparables chosen. He testified how he tried to choose comparable properties that were in similar in design and/or size and made adjustments accordingly.

The board of review argued that the appraisal was "full of errors" and, therefore, cannot provide accurate market value for the subject condominium. The board of review argued the square feet for each of the comparables chosen by Mr. Grimes were incorrect. However, the board of review failed to support that position with the admission of supporting evidence. Additionally, they argued their condominium analysis and Notes On Appeal represent outdated sales data from 2015, and therefore, the \$31,950 valuation should not be relied on as the accurate in determining the total assessed valuation. The board reiterated its request for a total assessment amount of \$38,904.

### **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.

The Board finds the best evidence submitted to determine market value is the appraisal submitted by the appellant. That appraisal employed the sales comparison approach, relying upon recent sales of three suggested comparable properties. The appraisal stated that the sale prices of the suggested comparable properties were adjusted to account for differences between them and the subject, and the appraiser determined that the subject's market value was \$335,000. In contrast, the board of review's evidence consists of outdated sales data which does not represent the market value as of January 1, 2021. While the Board of Review admitted their sales data is outdated and unreliable for determining market value, the board of review did not provide any updated sales for comparison.

The Board finds the subject property had a market value of \$335,000 as of the assessment date at issue. Since market value has been established the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance shall apply.

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.



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Chairman



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Member



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Member

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Member



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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 27, 2023



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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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