



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

APPELLANT: M. Douglas Bogenhagen  
DOCKET NO.: 21-31487.001-R-1  
PARCEL NO.: 14-20-221-033-0000

The parties of record before the Property Tax Appeal Board are M. Douglas Bogenhagen, 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:** \$54,000  
**IMPR.:** \$56,000  
**TOTAL:** \$110,000

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 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 is improved with a three-story, multi-family dwelling of masonry construction with 4,176 square feet of living area located in Chicago, Lake View Township, Cook County. The building is 113 years old. Features of the dwelling include a full, unfinished basement and a 2.5-car garage. The subject is located on a 3,600 square foot site. It 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. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$1,100,000 as of December 12, 2021.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$117,851. The subject's assessment reflects a market value of

\$1,178,510, land included, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. The board of review also submitted an information grid about the subject and four suggested comparable properties that contained assessment data. The only sales data about these comparable properties indicated that two of them sold for \$1 apiece in 2021. The Board will not consider this sales data because the nominal consideration involved in these transactions does not reflect the market values of those suggested comparables or the subject.

This matter was scheduled for a hearing before a Board ALJ on August 9, 2023. The parties agreed to waive the hearing, however, and have the case decided on the basis of the documentary evidence they had submitted.

### **Analysis**

The appellant contends that 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); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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.

As a preliminary matter, the appellant submitted a second appraisal as rebuttal evidence. The Board will not consider this appraisal. Under a Board rule, "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence." 86 Ill. Admin. Code § 1910.66(c). Under this rule, the Board may not consider the second appraisal submitted by the Board as rebuttal evidence.

The Board finds that the best evidence of the subject's market value is the first appraisal submitted by the appellant. That appraisal employed the sales comparison approach, relying upon recent sales of six 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 under the sales approach was \$1,100,000. The appraisal also employed the income approach, but that approach was not well developed in the appraisal, and the Board gives it no weight. In any event, the appraiser gave much greater weight to the sales approach, and he valued the subject at \$1,100,000, the amount derived from the sales comparison approach. In contrast to this appraisal, the board of review's evidence consists of assessment data and data from two comparable sales involving nominal consideration that does not reflect the market value of those suggested comparables or the subject.

Accordingly, the Board finds the subject property had a market value of \$1,100,000 as of the assessment date at issue. Based on the evidence, the Board therefore finds 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: October 17, 2023



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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