



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

APPELLANT: Steven Domann
DOCKET NO.: 21-49231.001-R-1
PARCEL NO.: 14-33-110-031-0000

The parties of record before the Property Tax Appeal Board are Steven Domann, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C., in Inverness, 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: \$34,687
IMPR.: \$80,313
TOTAL: \$115,000

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 consists of a three-story three-unit (multi-family) building of masonry exterior construction with 4,076 square feet of gross building area and which is approximately 133 years old with a reported effective age of 65 years. Features include a walkout-style basement with an apartment, 6 bathrooms, and a detached two-car garage. The property has a 2,775 square foot site and is located in Chicago, North Chicago 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 both overvaluation and assessment inequity concerning the improvement as the bases of the appeal. In support of the overvaluation argument, the appellant submitted an appraisal reflecting a fee simple market value for the subject based upon the sales comparison

approach as analyzed by appraiser Charles Walsh. Walsh estimated the subject property had a fee simple retrospective market value of \$1,150,000 as of January 1, 2021.

As part of the preparation of the report, Walsh performed both an exterior and interior inspection on October 6, 2021.

In the sales comparison approach, Walsh analyzed three sales of three-unit apartment buildings located in Chicago and from .29 to .47 of a mile from the subject. The comparables are either 125 or 140 years old and range in building size from 2,800 to 3,852 square feet of gross building area. The comparables range from 2 to 3-bedroom units with full unfinished basements, air conditioning and a two-car garage. The properties sold from September 2020 to March 2021 for prices ranging from \$1,060,000 to \$1,150,000, including land. (Appraisal, p. 70)

Next Walsh analyzed adjustments to the comparables for differences when compared to the subject and concluded adjustments were appropriate. Various adjustments were necessary to each comparable for differences in apartment type/bedroom count, resulting in adjusted sales prices ranging from \$1,104,660 to \$1,167,840 or from \$303.18 to \$394.52 per square foot of gross building area, including land. Walsh concluded a market value for the subject of \$1,150,000 or \$282.14 per square foot of gross building area, including land.

The appellant also completed a two-page Section V grid analysis with eight comparables¹ in support of the contention that the subject property has been inequitably assessed. The comparables are each located in the same neighborhood code as the subject and the "neighborhood," the same block, or within ¼ of a mile from the subject property. The comparables are improved with class 2-11, two-story or three-story buildings of masonry exterior construction. The comparables range in age from 123 to 141 years old and range in size from 4,014 to 4,176 square feet of building area. Each comparable has a full or partial basement, although no data on basement finish, if any, was provided. Each building has either 3 or 5 bathrooms. Comparable #2 has air conditioning and three comparables each have a two-car garage. Comparable #8 has three fireplaces.² The comparables have improvement assessments ranging from \$59,875 to \$81,313 or from \$14.90 to \$19.65 per square foot of gross building area.

Based on the foregoing evidence, the appellant requested a total assessment of \$95,427 with a reduced improvement assessment of \$60,739 or \$14.90 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$128,639. The subject's assessment reflects a market value of \$1,286,390 or \$315.60 per square foot of gross building 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 \$93,952 or \$23.05 per square foot of gross building area.

¹ For ease of reference, the Board has renumbered the second page of comparables as #5 through #8, respectively.

² The appellant's grid analysis reports the subject building has three fireplaces, however, the appellant's appraiser after an inspection for purposes of the appraisal reported no fireplaces in the subject building.

In support of its contention of the correct assessment, the board of review submitted a single landscape page which were referred to in a narrative as “sales comps.” The information that can be gleaned sets forth five parcel identification numbers which presumably are in the same assigned neighborhood code as the subject. The comparables of unknown story height, unknown age and/or unknown foundation type with unknown features, range in size from 3,654 to 4,708 square feet of gross building area. The properties reportedly sold from August 2018 to December 2022 for prices ranging from \$1,400,000 to \$2,300,000 or from \$380.85 to \$547.23 per square foot of gross building area, including land.

The board of review also provided information on four comparables with equity data in the required grid analysis. The properties are located in the same neighborhood code and three are in the subarea, same block or within ¼ of a mile of the subject. The comparables consist of class 2-11 three-story buildings of masonry exterior construction that are either 123 or 133 years old. The buildings range in size from 4,092 to 4,867 square feet of gross building area. Each comparable has a full basement, three of which are finished either with an apartment or a formal recreation room. The comparables have 3 to 5 full bathrooms and three comparables have 1 or 2 half-baths. Three comparables have air conditioning, two or three fireplaces, and each comparables has a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$96,636 to \$114,131 or from \$23.41 to \$25.00 per square foot of gross building area. Based on this evidence, the board of review requested confirmation of the subject’s assessment.

In rebuttal, the appellant raised an argument which was not contained in the original appeal. Namely, the appellant argued that “the county recognized that the subject property was not correctly assessed when it reduced the subject property’s assessment in 2022.” [Citations omitted.]³ In addition, the appellant contends that the sales data presented by the board of review should be given no weight as the data consists of “unadjusted sales with no descriptions.”

Conclusion of Law

As an initial matter, the Board will not consider nor address the appellant’s new legal argument raised in rebuttal. Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the new argument presented by appellant concerning the assessment of the subject property for tax year 2022. First, this appeal concerns tax year 2021, not 2022. Second, the Board finds such a new legal argument may not be raised for the first time in rebuttal nor as a basis for a change in the assessment as part of a rebuttal argument.

The appellant contends in part 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).

³ A letter from the Cook County Assessor’s Office date December 19, 2023 and concerning the 2023 assessment of the subject parcel depicts a reduced tax year 2023 assessment of \$111,724.

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 and only credible evidence of market value to be the appraisal submitted by the appellant. The Board is unable to undertake a reasoned analysis of the purported sales data supplied by the board of review which lacks any information of the characteristics of the comparable sales in comparison to the subject property. Moreover, the Board would give little weight, regardless of the lack of characteristics information, for four of the five properties due to dates of sale in 2018 and 2022, dates remote in time to the lien date at issue of January 1, 2021. The Board finds those four sales occurred approximately 28 months prior to the lien date and 13, 21 and 23 months after the lien date.

In contrast, the appellant's appraiser utilized the sales comparison approach to value as described herein in concluding a value for the subject as of the lien date of \$1,150,000, including land. The three sales comparables utilized in the analysis are located in Chicago, are similar to the subject in the number of apartment units and sold more proximate to the lien date than the board of review sales data. The comparable sales in the appraisal also bracket the subject property in age and are in close proximity to the subject. The board of review provided no evidence to contradict the validity of the sales data in the appraisal nor did the board of review question the analyses utilized by Walsh in the report to arrive at his conclusion. The Board finds, the appraisal appears to be supported to reflect a credible estimate of the subject's market value as of the lien date.

The subject's assessment reflects a market value of \$1,286,390 or \$315.60 per square foot of gross building area, including land, which is above the appraised value of \$1,150,000. As to the overvaluation argument, the Board finds the subject property had a market value of \$1,150,000 as of the assessment date at issue. Since market value has been established the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. (86 Ill.Admin.Code §1910.50(c)(2).

In part, the taxpayer contends assessment inequity as a 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). After an analysis of the assessment data, the Board finds after having adjusted the subject's improvement assessment based on its market value, no further reduction based on assessment inequity is warranted on this record.

The parties presented a total of twelve equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #1, #2 and #7, due to differences in story height as each of these are two-story buildings and the subject is a three-story building. The Board has given reduced weight to board of review comparables #5 and #6, which are similar to the subject in building size, but each property lacks a garage amenity which is a feature of the subject. The Board has given reduced

weight to board of review comparable #1, due to its significantly larger building size of 4,867 square feet as compared to the subject containing 4,076 square feet.

The Board finds the best five equity comparables in the record reflect improvement assessments which range from \$17.30 to \$25.00 per square foot of building area. After adjustment for market value purposes, the subject's revised improvement assessment is \$19.70 per square foot of gross building area, within the range of the best comparables in the record and well-supported when considering upward adjustments to appellant's comparables #3 and #4, each of which lack air conditioning.

In conclusion, the Board finds the appellant demonstrated overvaluation by a preponderance of the evidence. Therefore, the Board finds the subject property's assessment as established by the board of review is incorrect and a reduction is warranted on grounds of overvaluation. However, after the reduction for overvaluation, the Board finds no further reduction is warranted on grounds of lack of assessment equity.

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: _____

April 15, 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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