



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

APPELLANT: Paul Hensel
DOCKET NO.: 21-50463.001-R-1
PARCEL NO.: 14-33-306-053-1003

The parties of record before the Property Tax Appeal Board are Paul Hensel, the appellant, by attorney Abby L. Strauss, of Schiller Law 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 **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: \$13,048
IMPR.: \$30,952
TOTAL: \$44,000

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 3.5-story attached townhouse (condominium) of masonry exterior construction with approximately 1,700 square feet of living area with a 17.68% ownership interest in the common elements. The unit is approximately 40 years old with a reported effective age of 8 years. Features include a full basement with finished area, 2 bathrooms, central air conditioning, and a fireplace. The five-unit condominium building has a 5,904 square foot site and is located in Chicago, North Chicago 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 the overvaluation argument, the appellant submitted an appraisal of the subject residential unit prepared by Audrey

Clamage, a Certified Residential Real Estate Appraiser, for a property tax appeal where the appellant's retained law firm is the client.

Clamage inspected the subject on May 27, 2022, and as part of the report, described the layout of the unit consisting of a full, finished basement with a recreation room, laundry and bath. The main floor has a kitchen, living room, and dining room. The second floor has a den/study, half bath and bedroom and the third floor consists of a master bedroom and bath while the fourth level is finished with a wet bar accessing the unfinished rooftop deck. She further described the deck as having deferred maintenance "as it is in the process of being replaced." (See Addendum).

Using the sales comparison approach to value, the appraiser analyzed three sales to derive an opinion of value. The comparables range in age from 20 to 47 years old and range in size from 1,092 to 2,300 square feet of living area. Each comparable presents varying features and sold from January to December 2020 for prices ranging from \$422,500 to \$500,000 or from \$217.39 to \$386.90 per square foot of living area, including land.

Adjustments were made to the comparables for differences in dwelling size, basement, basement finish, garage, deck, and/or fireplace amenity. After adjustments were applied, the appraiser set forth adjusted sales prices for the comparables from \$440,000 to \$473,000. Based on the foregoing evidence, the appraiser concluded a market value for the subject of \$440,000 as of January 1, 2021. Based on the foregoing evidence, the appellant requested a total assessment of \$44,000 reflective of the appraised value conclusion at the 10% level of assessment.

The board of review submitted its "Board of Review Notes on Appeal." The appellant provided a copy of the Final Decision issued by the Cook County Board of Review disclosing the total assessment of the subject condominium unit under appeal of \$67,759. This assessment reflects a market value of \$677,590 when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-99 property of 10%.

In support of its contention of the correct assessment, the board of review submitted a document entitled Condominium Analysis Results for 2021 prepared by Ashton Language in which the analysis used one sale of a unit within the subject building, citing its parcel identification number, with a date of July 5, 2019 and a sales price of \$962,500. As this unit that sold has a 25.29% ownership interest in the condominium, the analysis opined a value for the entire condominium of \$3,820,960 ($962,500 \div .2519$). Based on this data, the board of review arrived at a total value for the five-unit building and then applying the 10% Ordinance level of assessment for class 2-99 property results in a total assessment for the building of \$382,096. Applying the subject's ownership interest to this assessment results in an opined assessment of \$67,555 ($382,096 \times .1768$). Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant asserted the question placed before the Property Tax Appeal Board is "the subject property's fair market value." Counsel further outlined the types of evidence necessary to prove market value, such as an appraisal of the subject, or a recent sale of the subject property. The appellant reiterated that an appraisal of the subject property was presented by the appellant with an opinion of value of \$440,000.

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.

As an initial matter, the Board finds the appellant's rebuttal argument interpreting one of the Board's procedural rules concerning market value evidence was simply misstated. Procedural rule Sec. 1910.65(c)(4), first, this provision is not mandatory. Second, the rule provides, in pertinent part, that proof of market value **may** consist of one of four differing options, where it is *recommended* that documentation of not fewer than three recent [comparable] sales be provided.

The appellant provided an appraisal of the subject property through use of the comparable sales approach to value and the board of review presented evidence of one July 2019 sale that occurred within the subject residential condominium building with a sales price of \$962,500.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant which relied upon three sales that occurred in 2020, dates more proximate in time to the lien date at issue of January 1, 2021. The Board has given little weight to the single sale in the subject condominium building as the date of sale in July 2019 was more remote in time and thus less likely to be indicative of the subject's market value. Moreover, the sale price presented by the board of review is nearly twice the value of the sales presented in the appraisal report indicating that this sale may be an outlier due to size or some other unidentified factor(s).

The subject's assessment reflects a market value of \$677,590, including land, which is above the appraised value conclusion of \$440,000 in the record. The Board finds the subject property had a market value of \$440,000 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).

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: March 18, 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Paul Hensel, by attorney:
Abby L. Strauss
Schiller Law P.C.
33 North Dearborn
Suite 1130
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602