



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

APPELLANT: Baumann Marcel
DOCKET NO.: 21-50605.001-R-1
PARCEL NO.: 14-28-317-063-1268

The parties of record before the Property Tax Appeal Board are Baumann Marcel, the appellant(s), by attorney Jennifer Blanc, Attorney at Law 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 **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: \$476
IMPR.: \$4,523
TOTAL: \$4,999

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 single parking space consisting of 39.7 square feet of space, located in a 44-year-old condominium building. The subject is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted a document entitled a "Sales History Analysis" indicated that the parking space (P87) sold on July 23, 2020, for \$15,000 and indicated that a sales contract and a HUD1 settlement statement were provided in support of this appeal. Additionally, the appellant provided a digitally signed affidavit attesting on October 22, 2022, that he purchased the subject parking space on July 23, 2020, for \$15,000 from Mike Dufek. The appellant completed Section IV – Recent Sale Data of the residential appeal form indicating that the subject was sold on July 23,

2020, for \$15,000 and disclosed that the parking space was occupied by him on July 23, 2020. Appellant noted that the parties to the transaction were not related. The appellant also indicated that realtor was used in the sale of the subject and that the subject was advertised to the open market for “several months” on Zillow.com prior to its sale in July of 2020. The appellant also disclosed the property was not sold due to a foreclosure action or with the use of a contract for deed.

The appellant submitted a copy of the settlement statement dated July 23, 2021, indicating that the subject sold for the purchase price of \$15,000 on July 23, 2021, not 2020 as appellant attests in the signed document; a copy of the Residential Real Estate contract listing the purchase price and the parties to this transaction. The appellant submitted photographs of the parking space. Appellant also provided the final Cook County Board of Review valuation letters for the subject for years 2021. Based on the submitted evidence and argument, the appellant requested a reduction in the subject's total assessment to \$1,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$4,999. The subject's assessment reflects a market value of \$49,990, land included, when using the average median level of assessments for class 2-99 property of 10% under the Cook County Real Property Assessment Classification.

In support of its contention of the correct assessment, the board of review submitted a condominium analysis with information on suggested comparable sales of multiple parking spaces located within the subject building. These units sold from 2018 through 2020 for a total market value sales price that ranged between of \$12,000 to \$50,605.

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 *did not meet* this burden of proof and a reduction in the subject's assessment *is not* warranted.

The Board gave little weight to the subject's purchase. The appellant provided evidence demonstrating the sale of the subject had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal listing the sale of the subject in 2020 and disclosing the parties to the transaction were not related, the property was sold using an unnamed realtor or real estate company, the property had been advertised on the open market via Zillow.com for “several months. In a document entitled a “Sales History Analysis” appellant indicated that the parking space (P87) sold on July 23, 2020, for \$15,000 and indicated that a sales contract and a HUD1 settlement statement were provided in support of this appeal. Additionally, the appellant provided a digitally signed affidavit attesting on October 22, 2022, that he purchased the subject parking space on July 23, 2020, for \$15,000 from Mike Dufek. However, the appellant’ submitted evidence that was inconsistent to the statements made in both section IV of the submitted residential appeal form, the signed affidavit and the sales history analysis document. The submitted final settlement statement lists the sale of the subject was on

July 23, 2021. The submitted Deeded Parking Purchase and Sale Contract indicates that the sale of the subject was on July 23, 2021. Page three of the same document indicated that the offer and acceptance date by the individuals who were party to this sale was on July 1, 2021.

After weighing the evidence submitted by the appellant, and considering its reliability, the Board finds a reduction in the subject's assessment *is not* justified. The Board finds that the evidence submitted by the appellant of the sale of the subject to be confusing and conflicting. As such the Board finds the that the evidence submitted by the appellant unreliable and unsupportive of the market value amount requested by the appellant.

When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. The appellant ultimately had burden of showing the market value of the property by a preponderance of the evidence. Based on this record the Board finds the appellant failed meet this burden and a reduction in the subject's assessment on this basis 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: _____

May 20, 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

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