



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

APPELLANT: Michael Daul
DOCKET NO.: 22-32957.001-R-1
PARCEL NO.: 09-35-102-045-0000

The parties of record before the Property Tax Appeal Board are Michael Daul, the appellant, by attorney Christopher G. Walsh, Jr., of Walsh Law, LLC 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: \$11,220
IMPR.: \$40,061
TOTAL: \$51,281

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 2022 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 two-story dwelling of frame and masonry exterior construction with 2,309 square feet of living area. The dwelling is 29 years old. Features of the home include a full basement, central air conditioning, a fireplace, and a two-car garage. The property has a 6,600 square foot site and is located in Park Ridge, Maine Township, Cook County. The subject is classified as a class 2-78 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 evidence disclosing the subject property was purchased on August 27, 2019 for a price of \$492,000. The appellant reported that the sellers were Joseph and Judith Marcheschi, the parties to the transaction were not related, and the property was sold through a realtor. The appellant also indicated the property was advertised for sale through the Multiple Listing Service

for an unknown period of time. In further support of the appeal, the appellant submitted a copy of the settlement statement which lists the sale price of \$492,000, a settlement date of August 27, 2019, and depicts commissions being distributed to @Properties and Coldwell Banker. In a brief, the appellant argued that two prior cases decided by the Board support the appellant's position. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,281. The subject's assessment reflects a market value of \$512,810 or \$222.09 per square foot of living area, land included, when using the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the subject's assessment neighborhood and within .25 of a mile of the subject. The comparables consist of two-story class 2-78 dwellings of masonry or frame and masonry exterior construction ranging in size from 2,546 to 2,983 square feet of living area. The dwellings range in age from 23 to 36 years old. Each comparable has central air conditioning, one or two fireplaces, a full basement, and a two-car garage. The parcels range in size from 6,478 to 7,500 square feet of land area. The comparables sold from May 2020 to November 2022 for prices ranging from \$650,000 to \$910,000 or from \$235.17 to \$333.46 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 gives little weight to the subject's sale price, which occurred in August 2019, and is less likely to be indicative of market value as of the January 1, 2022 assessment date at issue. Likewise, the Board gives less weight to board of review comparable #3, which sold less proximate to the assessment date at issue.

The Board finds the best evidence of market value to be the three remaining comparables submitted by the board of review, which sold more proximate to the assessment date at issue and are similar to the subject in age, location, and features, and are somewhat similar to the subject in dwelling size. These comparables sold from March 2021 to November 2022 for prices ranging from \$650,000 to \$910,000 or from \$235.17 to \$333.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$512,810 or \$222.09 per square foot of living area, including land, which is below the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment 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: _____

August 19, 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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