



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

APPELLANT: M. Douglas Bogenhagen
DOCKET NO.: 22-58165.001-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(s); 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: \$54,000
IMPR.: \$59,216
TOTAL: \$113,216

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

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 is improved with a multi-family, three-story dwelling of masonry construction. As of the instant lien date the subject was approximately 113 years old. The subject has a full unfinished basement, three-baths, and a 2.5-car garage. The subject has a 3,600 square foot site and is in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant's appeal is based on overvaluation, and Appellant submitted an appraisal with an opinion of value of \$1,100,000 as of December 12, 2021.

The appraisal contains five closed sales comparables. The properties range from 82 to 125 years old. They are located between .05 miles and .97 miles from the subject. The comparables range from 3,966 to 4,790 square feet of building area. The comparables have sites that range from 2,500 to 3,720 square feet of land area. The comparables sold between July 2021 and November 2021

for prices between \$850,000 and \$1,450,000 or \$189.73 and \$302.71 per square foot of living area, including land. The appraisal also performs an income approach to value. The appraisal claims the subject's improvement square footage is 5,019 square feet of living area and discloses the subject was inspected on December 12, 2021.

The Cook County Board of Review (BOR) submitted its "Board of Review Notes on Appeal." The subject's assessment is \$113,216 which reflects a market value of \$1,132,160 using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. The BOR listed the subject as containing 4,176 square feet of living area with no further explanation. The subject's assessment reflects a market value of \$271.11 per square foot of living area, including land using 4,176 square feet of living area.

The BOR submitted three sales comparables in support of its final assessment. The properties are described as three-story, multi-family dwellings. All BOR comparables share the same neighborhood code as the subject, all located in the same subarea as the subject. They are all masonry construction. As of the lien date the BOR comparables range from 113 to 123 years old. The comparables range from 3,564 to 4,131 square feet of building area. The comparables have sites that range from 3,125 to 3,720 square feet of land area. The three comparables sold between July 2022 and October 2022 for prices between \$1,170,000 and \$1,250,000 or \$283.22 and \$350.73 per square foot of living area, including land.

At hearing, Appellant testified that he had obtained a reduction from this Board for the 2021 tax year and therefore filed the instant direct appeal but that the subject is not owner-occupied. He provided no substantive testimony on the value of the subject or the evidence presented. The BOR did not conduct a cross-examination.

Appellant did not present his appraiser as a witness at hearing. Therefore, the BOR objected based on hearsay and moved that the adjustments and opinion of value be given no weight.

The BOR representative, John Lartz, testified as to the characteristics of the BOR's sales comparables. Appellant did not conduct a cross-examination.

Conclusion of Law

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. *National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board*, 331 Ill. App. 3d 1038 (3d Dist. 2002); 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 Appellant did **not** meet this burden of proof and a reduction in the subject's assessment is **not** warranted.

Appellant's appraiser was not present at hearing to testify as to his qualifications, identify his work, testify about the contents of the evidence, the conclusions or be cross-examined by the BOR and this Board. In *Novicki v. Department of Finance*, 373 Ill.342, 26 N.E.2d 130 (1940), the Supreme Court of Illinois stated, "[t]he rule against hearsay evidence, that a witness may testify only as to

facts within his personal knowledge and not as to what someone else told him, is founded on the necessity of an opportunity for cross-examination, and is basic and not a technical rule of evidence." *Novicki*, 373 Ill. at 344. In *Oak Lawn Trust & Savings Bank v. City of Palos Heights*, 115 Ill.App.3d 887, 450 N.E.2d 788, 71 Ill.Dec. 100 (1st Dist. 1983) the appellate court held that the admission of an appraisal into evidence prepared by an appraiser not present at the hearing was in error. The appellate court found the appraisal to be hearsay that did not come within any exception to the hearsay rule, thus inadmissible against the defendant, and the circuit court erred in admitting the appraisal into evidence. *Id.*

In *Jackson v. Board of Review of the Department of Labor*, 105 Ill.2d 501, 475 N.E.2d 879, 86 Ill.Dec. 500 (1985), the Supreme Court of Illinois held that the hearsay evidence rule applies to the administrative proceedings under the Unemployment Insurance Act. The court stated, however, hearsay evidence that is admitted without objection may be considered by the administrative body and by the courts on review. *Jackson* 105 Ill.2d at 509. In the instant case, the BOR has objected to the appraisal as hearsay. Therefore, the Board finds the appraisal hearsay and the adjustments and conclusions of value are given no weight. However, the Board will consider the raw sales data submitted by the parties.

Although not raised at hearing, the appraisal contains a "Sketch Addendum" that supports the appraisal's conclusion of 5,019 square feet of living area. Therefore, this Board finds the subject contains 5,019 square feet of living area, which reflect a per-square-foot market value set by the BOR of \$225.57.

Though the appraisal developed an income approach to value, the appraisal did not provide any underlying data to support the values for gross monthly rent nor for the gross rent multiplier. Indeed, the appraisal specifically states that while the "income approach was developed ... greater weight was given toward the sales approach as it is the better indicator of value in this market."

The Board turns to the parties' sales comparables in the record. The Board finds the five appraisal sales comparables and the three BOR comparables to be similar to the subject in location, size, style, exterior construction, features, age and land area. These properties also sold proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$850,000 to \$1,450,000 or from \$189.73 to \$350.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$225.57 per square foot of living area, including land, which is within the range established by the comparable sales in this record. Based on this record the Board finds the appellant did **not** demonstrate by a preponderance of the evidence that the subject was overvalued, and 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:

July 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

AGENCY

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