



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

APPELLANT: Michael Hennig
DOCKET NO.: 24-25159.001-R-1
PARCEL NO.: 25-31-214-019-0000

The parties of record before the Property Tax Appeal Board are Michael Hennig, the appellant, by attorney George J. Relias, of Relias Law Group, Ltd. 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: \$4,899
IMPR.: \$43,101
TOTAL: \$48,000

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 2024 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-story multi-family building of masonry exterior construction with 6,234 square feet¹ of gross building area. The dwelling was constructed in 1965 and is approximately 57 years old. Features of the building include concrete slab foundation, window air conditioning, and open parking. The property has a 8,165 square foot site and is located in Blue Island, Calumet 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 overvaluation and assessment inequity as the basis of the appeal. In support of these arguments the appellant submitted three equity comparables and an appraisal of

¹ The Board finds the best evidence of the subject's gross building area was found in the sketch in the appellant's appraisal reporting a building size of 6,234 square feet of gross building area which was not refuted by the board of review.

the subject. The equity comparables are located in the same assessment neighborhood code and within 0.6 of a mile of the subject property. The comparables are improved with 2-story or 3-story class 2-11 multi-family buildings of masonry exterior construction with 5,362 or 6,145 square feet of gross building area. The buildings are 56 or 61 years old. Each comparable has a basement. The comparables have improvement assessments ranging from \$23,003 to \$27,507 or from \$4.29 to \$5.13 per square foot of gross building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$28,280 or \$4.54 per square foot of gross living area.

In support of the overvaluation argument, the appellant submitted an appraisal estimating the subject property had a market value of \$395,000 as of January 1, 2023. The appraisal was prepared by Robert Merel, a Certified Residential Real Estate Appraiser.

The intended use of this report is for an opinion of market value as of January 1, 2023. The appraiser inspected the subject property on April 28, 2023. Users of the report included the taxpayer of record, the law offices of Richard Shapiro, the clients listed on the report and various taxing bodies including the Property Tax Appeal Board. The appraiser stated in the Supplemental Addendum that "after a thorough search of the MLS, these three sales were judged to be the best comparables in the subject area, for final valuation as of the effective date of 01/01/2023. All were chosen for their similar amenities, age and location".

The appraiser depicted the subject to have three units on page 1 of the report and also included the following statement under Additional Features; "THE SUBJECT IS A 6 UNIT BUILDING AND TO FIT IN THE GRID ABOVE EACH LINE CONSISTS OF 2 UNITS". On page 2 the appraiser states that rental data was not used in this report for the final valuation and that the subject is rented, but the valuation is the building, land and improvements. On page 3, the appraiser reported the subject is a 3 story/6 flat. Finally, the appraiser states in the Supplemental Addendum; "THE GRID ON PAGE 3 FOR THE COMPARABLE SALES HAS 2 UNITS PER LINE GRID TO FIT IN THE SPACE FOR G.B.A., ROOM COUNTS, BEDROOM AND BATHROOM COUNT. EACH LINE IS EQUAL TO 2 UNITS ON EACH FLOOR" and the sketch of the subject property depicts six units.

In estimating the market value of the subject property, the appraiser developed the sales comparison and income approaches to value.

For the sales comparison approach the appraiser selected three comparables sales located within .85 of a mile of the subject property. The comparables have sites that range in size from 4,625 to 5,445 square feet of land area and are improved with "3-story/6 flat" buildings of average quality construction that have 4,963 or 5,108 square feet of gross building area. The comparables range in age from 53 to 62 years old. Each comparable has a concrete slab foundation, window unit air conditioning and open parking. The properties sold from March to November 2022 for prices of \$280,000 to \$357,000 or from \$56.42 to \$71.93 per square foot of gross building area, land included. The appraiser also reported the comparables had per unit sales prices ranging from \$93,333 to \$119,000 based on three rental units.

After adjusting comparables #1 and #3 for sale or financing concessions, the appraiser adjusted the comparables for differences with the subject in building size, and updates, arriving at

adjusted sales prices of the comparables ranging from \$344,500 to \$399,000 and an opinion of market value for the subject of \$395,000 under the sales comparison approach. The appraiser reported "N/A" for the value per unit metric of the comparable properties.

The appraiser also developed the income approach to value for the subject opining total monthly rent for the subject of \$5,010. The comparable sales have gross rent multipliers ranging from 55.45 to 71.00. The appraiser opined a gross rent multiplier of 78.84 for the subject. Multiplying the total monthly subject rent by the gross rent multiplier results in an indicated market value for the subject of \$394,988 under the income approach to value.

The appraiser reconciled the opinions of market value for the sales comparison and income approaches, emphasizing the sales comparison approach over the income approach, and further stating, the sales comparison approach best reflects market reactions between typically motivated buyers and sellers.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$33,179 which equates to a market value of \$331,790 or \$53.22 per square foot of gross building area, land included when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,000. The subject property has an improvement assessment of \$43,101 or \$7.01 per square foot of gross building area. The subject's total assessment reflects a market value of \$480,000 or \$77.00 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%.

In support of its contention of the correct assessment the board of review submitted information on three sales/equity comparables located on the same block as the subject property. The comparables have sites of 6,461 or 7,179 square feet of land area and are improved with 3-story multi-family buildings of masonry exterior construction that have 6,145 square feet of gross building area. The comparables are 57 or 58 years old. Each comparable has a concrete slab foundation and 6 bathrooms. The comparables have improvement assessments ranging from \$44,693 to \$50,623 or from \$7.27 to \$8.24 per square foot of gross building area. The comparables sold from February 2022 to April 2022 for prices of \$525,000 or \$85.44 per square foot of gross building area, land included. Based on this evidence, the board of review requests the subject's assessment be confirmed.

In rebuttal, the appellant argues the Board's evidence that consists of three comparable sales are not truly comparable to the subject property. Further stating, all three comparable sales were conveyed through special warranty deeds, which are generally distressed or non-arm's length transactions, therefore do not reliably reflect fair market value. The appellant included the PTAX-203 form for each of the board of review's comparable sales documenting the type of sale as Special Warranty Deed. Also, the Real Estate Transfer Declaration for comparables #1 and #2 show that the comparables were not advertised for sale.

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 appellant submitted an appraisal and the board of review submitted three comparable sales for the Board's consideration for a total of six comparable sales in the record.

The Board finds the appraiser depicted the subject to have three units on page 1 of the report. On page 3, the appraiser reported the subject is a 3 story/6 flat. Finally, the appraiser states in the Supplemental Addendum; "EACH LINE IS EQUAL TO 2 UNITS ON EACH FLOOR" and the sketch of the subject property depicts six units.

Despite the appraiser's inconsistent description and the sketch within the appraisal, the Board finds the subject property is a 6-unit building. Therefore, the appellant's appraiser prepared the report for a 6-unit building on a residential appraisal form intended for 2-4 unit properties. Pursuant to the definition found in the Real Estate Appraiser Licensing Act of 2002, a State certified residential real estate appraiser in Illinois is licensed to appraise residential property classified as having one to four units. (225 ILCS 458/1-10) Additionally, the appraiser inconsistently describes the comparables as both 3 unit and 6 unit buildings and calculates per unit values for the comparable properties as 3-unit buildings when in fact each of the comparable properties are 6-unit properties which further undermines the appraiser's credibility.

As a result, the Board finds the opinion of value for the subject as presented in the appraisal to be less credible and/or reliable and the Board gives no weight to the appraised value of the subject property. The Board will instead consider the raw sales data presented in the appraisal and by the board of review.

The record contains six comparable sales for the Board's consideration. The Board gives little weight to the comparables selected by the appraiser which are dissimilar to the subject in location and gross building area.

The Board finds the best evidence of market value to be the board of review comparable sales which are more similar to the subject in location, gross building area and sold proximate in time to the January 1, 2023 assessment date. These comparables sold from February 2022 to April 2023 for prices of \$525,000 or \$85.44 per square foot of gross building area, including land. Also, comparable sales #1 and #2, which were not advertised sales, sold for the same price as the sale of comparable #3, which was advertised, therefore indicating the sales prices are reflective of market value. The subject's assessment reflects a market value of \$480,000 or \$77.00 per square foot of gross building area, including land, which falls below the best comparable sales in the record. After considering adjustments to the comparables for differences with the subject, the Board finds a reduction in the subject's assessment is not justified.

The taxpayer also contends assessment inequity as the 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). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted six equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3 which are less similar to the subject in location, design style and gross building size.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2 and the board of review's comparables which are more similar to the subject in location, age, design, dwelling size and most features. These comparables have improvement assessments ranging from \$27,123 to \$50,623 or from \$4.41 to \$8.24 per square foot of living area. The subject's improvement assessment of \$43,101 or \$7.01 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which, appears to exist on the basis of the evidence in this record.

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: June 16, 2026



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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