



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

APPELLANT: Todd Michels  
DOCKET NO.: 10-21240.001-R-1  
PARCEL NO.: 14-29-220-004-0000

The parties of record before the Property Tax Appeal Board are Todd Michels, the appellant, by attorney Martin J. Salzman, of Schmidt Salzman & Moran, Ltd in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:** \$ 17,835  
**IMPR.:** \$ 104,587  
**TOTAL:** \$ 122,422

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 2010 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 two improvements. Improvement #1 is a 45 year-old, two-story dwelling of masonry construction containing 1,841 square feet of living area. Features of the home include two fireplaces. Improvement #2 is a 45 year-old, two-story dwelling of masonry construction containing 1,180 square feet of living area. The property has a 3,075 square

foot site and is located in Lake View Township, Cook County. Improvement #1 is a class 2-07 property, and Improvement #2 is a class 2-11 property, under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five suggested equity comparables. The appellant submitted these comparables without delineating whether they were applied to only one improvement or to both improvements. The appellant submitted a Grid Analysis in which the living area of 1,841 square feet is disclosed.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$122,692. Improvement #1 has an assessment of \$62,692 or \$34.05 per square foot of living area. Improvement #2 has an assessment of \$42,165 or \$35.73 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables for each improvement.

#### **Conclusion of Law**

The taxpayer 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 Board finds that the appellant submitted five equity comparables without delineating whether they were applied to only one improvement or to each improvement. The Board accepts the appellant's comparables as applicable to each improvement. The Board finds the best evidence of assessment equity for Improvement #1 to be appellant's comparables #2, #3, and #4, and board of review's comparables #1, #2, #3, and #4. These comparables had improvement assessments that ranged from \$34.43 to \$39.90 per square foot of living area. The subject's Improvement #1 assessment of \$34.06 per square foot of living

area falls below the range established by the best comparables in this record. The Board finds the best evidence of assessment equity for Improvement #2 to be the appellant's comparables #1, and #5, and the board of review's comparable #4 as disclosed on the Grid Analysis for Improvement #2. These comparables had improvement assessments that ranged from \$23.48 to \$40.40 per square foot of living area. The subject's Improvement #2 assessment of \$34.06 per square foot of living area falls within the range established by the best comparables in this record.

Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and holds that 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.

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Chairman

*Mark Albino*

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Member

*[Signature]*

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Member

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Member

*Jerry White*

\_\_\_\_\_  
Acting Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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 24, 2015

*[Signature]*

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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 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 the subsequent year 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.

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.