



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

APPELLANT: Wellington Park Homeowner's Assoc.  
DOCKET NO.: 06-26944.001-R-3 through 06-26944.080-R-3  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Wellington Park Homeowner's Assoc., the appellant, by attorney Jason T. Shilson, of O'Keefe Lyons & Hynes, LLC 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
06-26944.002-R-3	14-30-223-083-0000	12,664	46,762	\$59,426
06-26944.003-R-3	14-30-223-084-0000	11,756	47,656	\$59,412
06-26944.004-R-3	14-30-223-085-0000	11,680	47,842	\$59,522
06-26944.005-R-3	14-30-223-086-0000	11,680	42,387	\$54,067
06-26944.006-R-3	14-30-223-087-0000	11,680	42,387	\$54,067
06-26944.007-R-3	14-30-223-088-0000	11,680	42,387	\$54,067
06-26944.008-R-3	14-30-223-089-0000	11,737	42,360	\$54,097
06-26944.009-R-3	14-30-223-090-0000	11,661	42,396	\$54,057
06-26944.010-R-3	14-30-223-091-0000	11,708	42,374	\$54,082
06-26944.011-R-3	14-30-223-092-0000	13,037	40,967	\$54,004
06-26944.012-R-3	14-30-223-093-0000	10,384	52,244	\$62,628
06-26944.013-R-3	14-30-223-095-0000	12,005	44,713	\$56,718
06-26944.014-R-3	14-30-223-096-0000	12,005	44,713	\$56,718
06-26944.015-R-3	14-30-223-097-0000	12,014	44,709	\$56,723
06-26944.016-R-3	14-30-223-098-0000	12,024	44,704	\$56,728
06-26944.017-R-3	14-30-223-099-0000	12,043	44,695	\$56,738
06-26944.018-R-3	14-30-223-100-0000	7,225	49,570	\$56,795
06-26944.019-R-3	14-30-223-101-0000	10,376	52,248	\$62,624
06-26944.020-R-3	14-30-223-104-0000	12,024	44,704	\$56,728
06-26944.021-R-3	14-30-223-105-0000	12,043	44,695	\$56,738
06-26944.022-R-3	14-30-223-106-0000	12,024	44,704	\$56,728
06-26944.023-R-3	14-30-223-107-0000	12,043	44,695	\$56,738
06-26944.024-R-3	14-30-223-108-0000	11,292	45,479	\$56,771
06-26944.025-R-3	14-30-223-131-0000	12,416	43,753	\$56,169
06-26944.026-R-3	14-30-223-109-0000	10,376	52,248	\$62,624
06-26944.027-R-3	14-30-223-112-0000	12,033	44,700	\$56,733

06-26944.028-R-3	14-30-223-114-0000	12,053	44,690	\$56,743
06-26944.029-R-3	14-30-223-115-0000	12,024	44,704	\$56,728
06-26944.030-R-3	14-30-223-116-0000	11,299	45,476	\$56,775
06-26944.031-R-3	14-30-223-118-0000	13,066	49,529	\$62,595
06-26944.032-R-3	14-30-223-119-0000	12,033	44,700	\$56,733
06-26944.033-R-3	14-30-223-120-0000	12,005	44,713	\$56,718
06-26944.034-R-3	14-30-223-121-0000	12,043	44,695	\$56,738
06-26944.035-R-3	14-30-223-123-0000	12,014	46,811	\$58,825
06-26944.036-R-3	14-30-223-124-0000	11,242	45,500	\$56,742
06-26944.037-R-3	14-30-223-125-0000	8,522	57,630	\$66,152
06-26944.038-R-3	14-30-223-126-0000	12,597	43,664	\$56,261
06-26944.039-R-3	14-30-223-129-0000	12,492	43,734	\$56,226
06-26944.040-R-3	14-30-223-167-0000	8,760	57,847	\$66,607
06-26944.041-R-3	14-30-223-168-0000	12,177	43,994	\$56,171
06-26944.042-R-3	14-30-223-169-0000	13,515	43,482	\$56,997
06-26944.043-R-3	14-30-223-170-0000	13,467	43,508	\$56,975
06-26944.044-R-3	14-30-223-171-0000	13,419	43,533	\$56,952
06-26944.047-R-3	14-30-223-128-0000	12,521	51,129	\$63,650
06-26944.048-R-3	14-30-223-174-0000	10,036	43,070	\$53,106
06-26944.049-R-3	14-30-223-176-0000	13,716	45,163	\$58,879
06-26944.050-R-3	14-30-223-177-0000	13,716	45,163	\$58,879
06-26944.051-R-3	14-30-223-178-0000	13,716	45,163	\$58,879
06-26944.052-R-3	14-30-223-179-0000	13,716	45,163	\$58,879
06-26944.053-R-3	14-30-223-180-0000	13,735	45,153	\$58,888
06-26944.054-R-3	14-30-223-181-0000	10,306	48,551	\$58,857
06-26944.055-R-3	14-30-223-182-0000	7,643	60,429	\$68,072
06-26944.056-R-3	14-30-223-184-0000	7,508	60,448	\$67,956
06-26944.057-R-3	14-30-223-185-0000	7,629	60,431	\$68,060
06-26944.058-R-3	14-30-223-186-0000	10,320	48,696	\$59,016
06-26944.059-R-3	14-30-223-187-0000	10,130	48,767	\$58,897
06-26944.060-R-3	14-30-223-188-0000	11,299	47,548	\$58,847
06-26944.068-R-3	14-30-223-200-0000	7,750	51,096	\$58,846
06-26944.069-R-3	14-30-223-202-0000	13,123	37,878	\$51,001
06-26944.070-R-3	14-30-223-203-0000	12,903	37,991	\$50,894
06-26944.071-R-3	14-30-223-205-0000	12,903	37,991	\$50,894
06-26944.072-R-3	14-30-223-206-0000	12,903	37,991	\$50,894
06-26944.073-R-3	14-30-223-207-0000	12,903	37,991	\$50,894
06-26944.074-R-3	14-30-223-208-0000	12,903	37,991	\$50,894
06-26944.075-R-3	14-30-223-209-0000	12,903	37,991	\$50,894
06-26944.076-R-3	14-30-223-210-0000	12,903	37,991	\$50,894
06-26944.077-R-3	14-30-223-211-0000	13,123	37,878	\$51,001
06-26944.078-R-3	14-30-223-212-0000	13,104	45,759	\$58,863
06-26944.079-R-3	14-30-223-213-0000	10,757	46,209	\$56,966
06-26944.080-R-3	14-30-223-094-0000	13,104	49,509	\$62,613

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 70 townhome units located in the Wellington Park Homeowner's Association. The units range in size from 1,842 to 3,224 square feet of living area. The appellant's appeal form indicates three bases of appeal: recent sales; assessment equity; and contention of law.

Regarding preliminary matters: the PTAB notes that the appellant's original appeal contained 10 additional properties that were subsequently withdrawn without objection from the board of review.

The appellant filed appeals for the 2006, 2007, and 2008 tax years. The evidence and bases of appeal are the same for 2006, 2007, and 2008. The PTAB finds that these appeals are within the same assessment triennial, involve common issues of law and fact and a consolidation of the appeals would not prejudice the rights of the parties. Therefore, under the *Official Rules of the Property Tax Appeal Board, Section 1910.78*, the PTAB consolidates the above appeals for hearing purposes.

In support of the market value and assessment equity arguments, the appellant submitted a grid sheet and sales information for units within the subject association. The grid sheet indicates each unit's 2006 assessor assessment, board of review assessment, and the appellant's requested assessment. In addition, the grid sheet contains a column titled "Ownership %." A percentage of ownership is listed for each unit. An additional grid sheet included: 31 sales from 2003 through 2005; 8 sales from 2006; 9 sales from 2007; and 7 sales from 2008. The grid sheet also included a percentage of ownership for each unit. The appellant also submitted printouts from RealQuest.com and the Multiple Listing Service that list sales information and descriptions of the properties.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$4,934,008. The board of review's evidence was based on the appellant's original PTAB appeal that contained 80 properties, 10 of which were subsequently withdrawn by the appellant. The board of review's evidence lists the subject's total assessment, including the 10 properties that were subsequently withdrawn, as \$4,934,008. This assessment reflects a market value of \$48,755,019 using the Illinois Department of Revenue's three-year median level of assessment for 2006 of 10.12% for class 2 residential properties.

In addition, the board of review submitted a memorandum that totaled the 31 sales from 2004 through 2006 submitted by the appellant resulting in a total consideration of \$18,025,750. The board then deducted \$6,000 per unit for personal property resulting in a total adjusted consideration of \$17,839,750. The board then divided this amount by 28.58%, based on the

appellant's contention that these units represented 28.58% of the whole association. The result is a full market value of \$62,420,399. Based on this analysis, the board of review requested confirmation of the subject's assessment.

At hearing, without objection from the board of review, the appellant submitted three exhibits. The first exhibit was a notice of hearing from the board of review that listed the square footage of each unit at issue. The second exhibit consisted of the PTAX-215 forms for 2006, 2007 and 2008. The third exhibit consisted of another grid sheet that listed identical sales as listed in the first grid sheet, but additionally listed each unit's square footage of living area and each unit's price per square foot of living area based on the unit's recent sale price. The appellant's attorney then rested on the evidence.

The board of review presented one witness, Nick Jordan, a board of review analyst. Mr. Jordan testified that he specializes in the valuation of condominiums. Upon direct examination, Mr. Jordan indicated that the subject is not a condominium and therefore does not have a recorded condominium declaration that indicates each unit's percentage of ownership. As a result, Mr. Jordan testified that there was no way to determine each unit's percentage of ownership. Mr. Jordan explained that a condominium unit's percentage of ownership may be based on size of living area, but that other factors such as desirability, view, or exposure may affect a unit's percentage of ownership.

Upon cross examination, Mr. Jordan stated that one way a condominium unit's percentage could be determined is by comparing a unit's square footage to the total square footage of all units in its association.

Upon redirect, Mr. Jordan stated that the board of review relies on the condominium declaration as recorded at the recorder of deeds office when determining a condominium unit's percentage of ownership.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellant argued contention of law. PTAB rule Section 1910.65 (d) states in pertinent part, "If contentions of law are raised, the party shall submit a brief in support of his position." The appellant did not submit a brief. Accordingly, this argument will be given no weight.

The appellant's evidence simultaneously addresses his next two arguments: that the subject is overvalued and that the subject is inequitably assessed. The PTAB will address the issues separately.

When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the

evidence. Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 339 Ill. App. 3d 529, 545 (1st Dist. 2002); National City Bank of Michigan/Illinois v. Prop. Tax Appeal Bd., 331 Ill. App. 3d 1038, 1042 (3d Dist. 2002) (citing Winnebago Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 313 Ill. App. 3d 179 (2d Dist. 2000)); 86 Ill. Admin. Code § 1910.63(e). Proof of market value may consist of an appraisal, a recent arm's-length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. Calumet Transfer, LLC v. Prop. Tax Appeal Bd., 401 Ill. App. 3d 652, 655 (1st Dist. 2010); 86 Ill. Admin. Code. § 1910.65(c). "[A] contemporaneous sale between parties dealing at arm's length is not only relevant to the question of fair cash market value, [citations] but would be practically conclusive on the issue of whether an assessment was at full value." People ex rel. Korzen v. Belt Ry. Co. of Chi., 37 Ill. 2d 158, 161 (1967). Having considered the evidence presented, the Board finds that a reduction is not warranted.

In determining the fair market value of the subject property, the PTAB finds the appellant has failed to meet the burden of proving by a preponderance of the evidence that the subject is overvalued. The PTAB finds that the subject is a homeowner's association and not a condominium association as defined in the Illinois Condominium Property Act. As the subject is not a condominium, there is no recorded condominium declaration that indicates each unit's percentage of ownership. The PTAB finds the appellant's argument that assigned an arbitrary percentage of ownership to each unit is unpersuasive as it relied on each unit's square footage, without regard to a unit's location or desirability.

In addition, the PTAB finds that the appellant did not submit evidence regarding the arms-length nature of any of the sales. The appellant's attorney did not offer any witnesses at hearing to testify regarding the circumstances surrounding any of the sales. Furthermore, the appellant's analysis contained an arbitrary personal property allowance. The PTAB finds that the appellant has not demonstrated by a preponderance of the evidence that the subject is overvalued.

The PTAB gives little weight to the board of review's evidence as it relied on the appellant's arbitrary percentages of ownership when determining the market value of the subject units.

As to the appellant's argument that there was unequal treatment in the subject's improvement assessment as the basis of this appeal, taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to

the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing DuPage Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d Dist. 1996)).

In addition, the Illinois Constitution requires uniformity of taxation (Ill. Const.1970, art IX, sect. 4(a)) and prohibits taxing officials from valuing one kind of property within a taxing district at a certain proportion of its true value while valuing the same kind of property in the same district at a substantially lesser or greater portion of its true value. Kankakee County, 136 Ill.Dec. 76, 544 N.E.2d 762. The court has stated that PTAB errs as a matter of law when it selects as a comparable parcel a property which has also received the same contested assessment. Pace Realty Group, Inc., 306 Ill.App.3d 718713 N.E.2d 1249. Conducting uniformity analysis in such a matter will lead to absurd results and will render the appeal process meaningless. Id. Pursuant to Pace Realty, the PTAB is unable to consider the appellant's comparables as their assessments are contested in this appeal.

Even if the PTAB were to consider the properties under appeal as suggested comparables for another property under appeal, the PTAB would find the appellant failed to meet the burden of proving the disparity of assessment valuations by clear and convincing evidence. Although the appellant selected this argument as a basis of appeal on the appeal form, the appellant did not argue in his written evidence, or at hearing, that any of the units were assessed inequitably based on that unit's improvement assessment's price per square foot of living area. After an analysis of the evidence in the record, the Board finds that the appellant has not met the burden of proving, by clear and convincing evidence, unequal treatment in the assessment process.

Based on the evidence contained in the record as well as the testimony, the PTAB finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mark Morris*

Member

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: June 21, 2013

*Allen Castrovillari*

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.