

FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Buena Vista Condominium Association

DOCKET NO.: 07-24507.001-R-1 through 07-24507.100-R-1

PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Buena Vista Condominium Association, the appellant(s), by attorney Lisa A. Marino, of Marino & Assoc., PC in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds <u>no change</u> 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
07-24507.001-R-1	14-17-404-061-1001	1,496	25,296	\$26,792
07-24507.002-R-1	14-17-404-061-1002	1,734	29,314	\$31,048
07-24507.003-R-1	14-17-404-061-1003	1,789	30,247	\$32,036
07-24507.004-R-1	14-17-404-061-1004	1,789	30,247	\$32,036
07-24507.005-R-1	14-17-404-061-1005	1,789	30,247	\$32,036
07-24507.006-R-1	14-17-404-061-1006	1,789	30,247	\$32,036
07-24507.007-R-1	14-17-404-061-1007	1,789	30,247	\$32,036
07-24507.008-R-1	14-17-404-061-1008	1,789	30,247	\$32,036
07-24507.009-R-1	14-17-404-061-1009	1,592	26,909	\$28,501
07-24507.010-R-1	14-41-740-406-1101	1,875	31,703	\$33,578
07-24507.011-R-1	14-17-404-061-1011	2,145	36,259	\$38,404
07-24507.012-R-1	14-17-404-061-1012	1,925	32,541	\$34,466
07-24507.013-R-1	14-17-404-061-1013	2,145	36,259	\$38,404
07-24507.014-R-1	14-17-404-061-1014	1,925	32,541	\$34,466
07-24507.015-R-1	14-17-404-061-1015	2,145	36,259	\$38,404
07-24507.016-R-1	14-17-404-061-1016	1,925	32,541	\$34,466
07-24507.017-R-1	14-17-404-061-1017	1,649	27,874	\$29,523
07-24507.018-R-1	14-17-404-061-1018	1,875	31,703	\$33,578
07-24507.019-R-1	14-17-404-061-1019	1,925	32,541	\$34,466
07-24507.020-R-1	14-17-404-061-1020	1,925	32,541	\$34,466
07-24507.021-R-1	14-17-404-061-1021	1,925	32,541	\$34,466
07-24507.022-R-1	14-17-404-061-1022	1,925	32,541	\$34,466
07-24507.023-R-1	14-17-404-061-1023	1,925	32,541	\$34,466
07-24507.024-R-1	14-17-404-061-1024	1,925	32,541	\$34,466

07-24507.025-R-1	14-17-404-061-1025	312	5,283	\$5,595
07-24507.026-R-1	14-17-404-061-1026	312	5,283	\$5,595
07-24507.027-R-1	14-17-404-061-1027	312	5,283	\$5,595
07-24507.028-R-1	14-17-404-061-1028	312	5,283	\$5,595
07-24507.029-R-1	14-17-404-061-1029	312	5,283	\$5,595
07-24507.030-R-1	14-17-404-061-1030	312	5,283	\$5,595
07-24507.031-R-1	14-17-404-061-1031	312	5,283	\$5,595
07-24507.032-R-1	14-17-404-061-1032	312	5,283	\$5,595
07-24507.033-R-1	14-17-404-061-1033	312	5,283	\$5,595
07-24507.034-R-1	14-17-404-061-1034	312	5,283	\$5,595
07-24507.035-R-1	14-17-404-061-1035	312	5,283	\$5,595
07-24507.036-R-1	14-17-404-061-1036	312	5,283	\$5,595
07-24507.037-R-1	14-17-404-061-1037	312	5,283	\$5,595
07-24507.038-R-1	14-17-404-061-1038	312	5,283	\$5,595
07-24507.039-R-1	14-17-404-061-1039	312	5,283	\$5,595
07-24507.040-R-1	14-17-404-061-1040	312	5,283	\$5,595
07-24507.041-R-1	14-17-404-061-1041	312	5,283	\$5,595
07-24507.042-R-1	14-17-404-061-1042	312	5,283	\$5,595
07-24507.043-R-1	14-17-404-061-1043	312	5,283	\$5,595
07-24507.044-R-1	14-17-404-061-1044	312	5,283	\$5,595
07-24507.045-R-1	14-17-404-061-1045	312	5,283	\$5,595
07-24507.046-R-1	14-17-404-061-1046	312	5,283	\$5,595
07-24507.047-R-1	14-17-404-061-1047	312	5,283	\$5,595
07-24507.048-R-1	14-17-404-061-1048	312	5,283	\$5,595
07-24507.049-R-1	14-17-404-061-1049	312	5,283	\$5,595
07-24507.050-R-1	14-17-404-061-1050	312	5,283	\$5,595
07-24507.051-R-1	14-17-404-061-1051	312	5,283	\$5,595
07-24507.052-R-1	14-17-404-061-1052	312	5,283	\$5,595
07-24507.053-R-1	14-17-404-061-1053	312	5,283	\$5,595
07-24507.054-R-1	14-17-404-061-1054	312	5,283	\$5,595
07-24507.055-R-1	14-17-404-061-1055	312	5,283	\$5,595
07-24507.056-R-1	14-17-404-061-1056	312	5,283	\$5,595
07-24507.057-R-1	14-17-404-061-1057	312	5,283	\$5,595
07-24507.058-R-1	14-17-404-061-1058	312	5,283	\$5,595
07-24507.059-R-1	14-17-404-061-1059	312	5,283	\$5,595
07-24507.060-R-1	14-17-404-061-1060	312	5,283	\$5,595
07-24507.061-R-1	14-17-404-061-1061	312	5,283	\$5,595
07-24507.062-R-1	14-17-404-061-1062	312	5,283	\$5,595
07-24507.063-R-1	14-17-404-061-1063	312	5,283	\$5,595
07-24507.064-R-1	14-17-404-061-1064	312	5,283	\$5,595
07-24507.065-R-1	14-17-404-061-1065	312	5,283	\$5,595
07-24507.066-R-1	14-17-404-061-1066	312	5,283	\$5,595
07-24507.067-R-1	14-17-404-061-1067	312	5,283	\$5,595
07-24507.068-R-1	14-17-404-061-1068	312	5,283	\$5,595
07-24507.069-R-1	14-17-404-061-1069	312	5,283	\$5,595
07-24507.070-R-1	14-17-404-061-1070	312	5,283	\$5,595

07-24507.071-R-1	14-17-404-061-1071	312	5,283	\$5,595
07-24507.072-R-1	14-17-404-061-1072	312	5,283	\$5,595
07-24507.073-R-1	14-17-404-061-1073	312	5,283	\$5,595
07-24507.074-R-1	14-17-404-061-1074	312	5,283	\$5,595
07-24507.075-R-1	14-17-404-061-1075	312	5,283	\$5,595
07-24507.076-R-1	14-17-404-061-1076	312	5,283	\$5,595
07-24507.077-R-1	14-17-404-061-1077	312	5,283	\$5,595
07-24507.078-R-1	14-17-404-061-1078	312	5,283	\$5,595
07-24507.079-R-1	14-17-404-061-1079	312	5,283	\$5,595
07-24507.080-R-1	14-17-404-061-1080	312	5,283	\$5,595
07-24507.081-R-1	14-17-404-061-1081	312	5,283	\$5,595
07-24507.082-R-1	14-17-404-061-1082	312	5,283	\$5,595
07-24507.083-R-1	14-17-404-061-1083	312	5,283	\$5,595
07-24507.084-R-1	14-17-404-061-1084	312	5,283	\$5,595
07-24507.085-R-1	14-17-404-061-1085	1,649	27,874	\$29,523
07-24507.086-R-1	14-17-404-061-1086	1,875	31,703	\$33,578
07-24507.087-R-1	14-17-404-061-1087	1,925	32,541	\$34,466
07-24507.088-R-1	14-17-404-061-1088	1,925	32,541	\$34,466
07-24507.089-R-1	14-17-404-061-1089	1,925	32,541	\$34,466
07-24507.090-R-1	14-17-404-061-1090	1,925	32,541	\$34,466
07-24507.091-R-1	14-17-404-061-1091	1,925	32,541	\$34,466
07-24507.092-R-1	14-17-404-061-1092	1,925	32,541	\$34,466
07-24507.093-R-1	14-17-404-061-1093	1,649	27,874	\$29,523
07-24507.094-R-1	14-17-404-061-1094	1,875	31,703	\$33,578
07-24507.095-R-1	14-17-404-061-1095	1,925	32,541	\$34,466
07-24507.096-R-1	14-17-404-061-1096	1,925	32,541	\$34,466
07-24507.097-R-1	14-17-404-061-1097	1,925	32,541	\$34,466
07-24507.098-R-1	14-17-404-061-1098	1,925	32,541	\$34,466
07-24507.099-R-1	14-17-404-061-1099	1,925	32,541	\$34,466
07-24507.100-R-1	14-17-404-061-1100	1,925	32,541	\$34,466
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Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a condominium building with 40 residential units and 60 parking spaces.

The property in this appeal was the subject of an appeal before the Property Tax Appeal Board for the prior year under Docket No. 06-23939.001-R-2 thru 06-23939.100-R-2. In that appeal, the Property Tax Appeal Board reached a decision based upon equity and the weight of the evidence in the record as presented by the parties to the appeals. The PTAB found that the appellant failed to show by a preponderance of the evidence that the subject property was overvalued. Pursuant to the Official Rules of the Property Tax Appeal Board, evidence from both parties in support

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of their respective opinions of the subject's market value as of the assessment date or equity of the assessment was requested.

After reviewing the record 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 Property Tax Appeal Board finds from its analysis of the record that the evidence in this appeal is substantially no different from that of the prior year. Since no new evidence was presented to warrant a change from the previous year's decision, the PTAB finds that the assessment as established in the prior year's appeal is appropriate.

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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.

	Chairman
21. Fer	Tuche for Sout
Member	Member
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Member	Acting 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:

November 18, 2011

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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 <u>PETITION AND EVIDENCE</u> 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.