



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

APPELLANT: Kathy Kopitas
DOCKET NO.: 08-24118.001-R-1
PARCEL NO.: 17-10-107-016-1117

The parties of record before the Property Tax Appeal Board are Kathy Kopitas, the appellant, 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: \$3,307
IMPR.: \$68,647
TOTAL: \$71,954**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a class 2-99 residential condominium containing 1,455 square feet of living area. The subject unit is on the 25th floor¹ of the Pinnacle Condominium building. The building is 2 years old. Features of the building include a pool, workout facility, entertainment room and private parking garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on thirteen comparable units in three different buildings - the Pinnacle Condominium, the Fordham Condominium and 55 E. Erie Condominium. These 13 units are described as being in buildings that are 2 or 3 years old with pools, workout facilities, entertainment rooms and parking garages. The units range in size from 1,332 to 1,876 square feet of living area and are situated on the 8th floor through the 46th floor¹. The comparables have total assessments ranging from \$51,051 to \$80,089 or from \$32.41 to \$45.20 per square foot of living area. The subject's total assessment is \$71,954 or \$49.45 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

¹ Based on unit number.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$71,954 was disclosed. The board of review presented assessment information on all 213 units in the subject's building. These comparables have revised total assessments ranging from \$37,753 to \$423,118 per unit. The ownership percentages range from .1790% to 2.0061%. The subject's ownership percentage is .3621%. The board of review also submitted a condominium analysis estimating the market value of the subject unit. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the 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. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds 7 of the appellant's 13 comparables were not located in the same building as the subject. Therefore, these 7 comparables received less weight in the Board's analysis. Of the 6 remaining comparables, none of them were situated above the 21st floor although the subject is on the 25th floor of the building. It is apparent based on information provided by the board of review that the building has 48 floors. The appellant did not provide data on which units were corner units, interior units, or had views, all of which can affect the market value of high-rise condominiums. The appellant did not provide data on ownership percentages for the units.

The board of review submitted assessment information on all 213 units in the subject's building and provided ownership percentages. However, the board of review did not provide any information on which floors the units were on, how many square feet in each unit, which units were corner units, interior units, or had views. Therefore, the Board finds none of the comparables submitted by either party contained enough data to determine which units, if any, were particularly similar to the subject. The 213 units in the subject's building had total assessments that ranged from \$37,753 to \$423,118 per unit. The subject's improvement assessment of \$71,954 is within the range established by these comparables. The Board finds the appellant has not proven through clear and convincing evidence that the subject property is inequitably assessed, and no reduction in the subject's assessment 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.

Ronald R. Guit

Chairman

K. L. F...

Member

Frank A. G...

Member

Mark J. Morris

Member

Shawn R. L...

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 24, 2011

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.