



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

APPELLANT: Peggy Miller
DOCKET NO.: 09-20591.001-R-1 through 09-20591.009-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Peggy Miller, the appellant, by attorney Patrick J. Cullerton, of Thompson Coburn LLP in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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
09-20591.001-R-1	11-30-123-031-1001	1,144	27,102	\$28,246
09-20591.002-R-1	11-30-123-031-1002	1,144	27,102	\$28,246
09-20591.003-R-1	11-30-123-031-1003	1,181	27,963	\$29,144
09-20591.004-R-1	11-30-123-031-1004	390	9,208	\$9,598
09-20591.005-R-1	11-30-123-031-1005	1,144	26,643	\$27,787
09-20591.006-R-1	11-30-123-031-1006	1,144	27,102	\$28,246
09-20591.007-R-1	11-30-123-031-1007	1,181	27,963	\$29,144
09-20591.008-R-1	11-30-123-031-1008	481	11,362	\$11,843
09-20591.009-R-1	11-30-123-031-1009	436	10,309	\$10,745

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 2009 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 nine-unit, condominium building. The property is located in Evanston Township, Cook County. The subject units are classified as class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a report estimating the market value of the subject building based on the sale of the unit with Property Index Number (PIN) ending in -1007 on June 10, 2005 for \$271,000. Appellant's report divides the sale sum by the percentage of ownership interest and after taking out a set percentage for personal property estimates the market value of the subject building.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$203,359. The subject's assessment reflects a market value of \$2,284,933 when applying the 2009 three year median level of assessment for class 2 property of 8.90% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted a report estimating the value of the subject building based on the sale of the unit with PIN ending in 1008, which sold on November 1, 2006 for \$133,000. The board of review's report estimates the value similar to the appellant by dividing the sale price by the percentage of ownership and then subtracting a certain percentage for personal property.

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 evidence in the record supports a reduction in the subject's assessment.

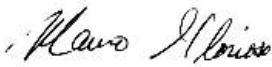
The Board finds that the sale of the unit with PIN ending in -1008 is more recent and more probative of the subject's market value. The Board also finds that there was no support for the personal property deduction used by both parties. Accordingly, dividing the total consideration of the 2006 sale by the percentage of interest of ownership in the condominium building of 5.8310% indicates a full value for the subject building of approximately \$2,280,912, which results in a total assessment for the subject building of \$203,001. Based on this record the Board finds a reduction in the subject's assessment is 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.

Chairman



Member



Member

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: May 22, 2015



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.