



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

APPELLANT: Athey
DOCKET NO.: 09-23349.001-R-1 through 09-23349.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Athey, the appellant(s), by attorney Arnold G. Siegel, of Siegel & Callahan, P.C. 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 |
|------------------|----------------------|-------------|----------------|--------------|
| 09-23349.001-R-1 | 14-29-308-053-1001 | 7,753 | 27,879 | \$35,632 |
| 09-23349.002-R-1 | 14-29-308-053-1002 | 4,121 | 14,819 | \$18,940 |
| 09-23349.003-R-1 | 14-29-308-053-1003 | 7,170 | 25,784 | \$32,954 |

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 2,976 square foot parcel of land improved with an 11-year old, three-story, masonry,

condominium building with three units. The property is located in Lake View Township, Cook County. The subject is classified as a 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends a contention of law and inequity as the bases of the appeal.

The appellant argues that, although the subject property is classified as a condominium building and each unit is identified with separate property identification number, the appellant uses the property as an apartment building and should be classified as a 2-11 property. To support this classification argument, the appellant submitted a copy of an affidavit from the appellant attesting: that he did file a condo declaration for the subject based on advice; that the property was built as a rental property; and that he has no intention of selling the individual units.

In support of the equity argument, the appellant submitted 10 equity comparables. The appellant also argues the subject contains 3,678 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$87,526. In support of its contention of the correct assessment, the board of review submitted a memorandum by Matt Panush, analyst. This memorandum argues that the appellant took out separate mortgages on each unit for a total of \$750,000. The board of review further argues that apartment buildings in the neighborhood have been selling for between \$850,000 and \$1,650,000.

Conclusion of Law

As to the subject's classification, the Board finds the evidence supports the subject's classification as a condominium building. The Board finds each unit is a separate parcel, each unit has its own mortgage, each unit can be individually sold at any time; and that the appellant acknowledges he filed a condo declaration for the property.

As to the subject's size, the Board finds the appellant submitted sufficient evidence to show the subject contains 3,678 square feet of living area.

The appellant 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 the appellant failed to submit any comparables similar to the subject. The comparables submitted by the appellant are all apartment buildings wherein each unit cannot be sold separately. Therefore, based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's was inequitably assessed and 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.

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.