



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

APPELLANT: The Woods at Countryside Condo Assoc.  
DOCKET NO.: 09-27723.001-R-3 through 09-27723.056-R-3  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are The Woods at Countryside Condo Assoc., the appellant(s), by attorney David C. Dunkin, of Arnstein & Lehr, LLP 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
09-27723.001-R-3	02-09-402-100-1095	2,065	16,786	\$18,851
09-27723.002-R-3	02-09-402-100-1098	1,419	11,533	\$12,952
09-27723.003-R-3	02-09-402-100-1019	2,123	17,255	\$19,378
09-27723.004-R-3	02-09-402-100-1024	2,065	16,786	\$18,851
09-27723.005-R-3	02-09-402-100-1031	2,065	16,786	\$18,851
09-27723.006-R-3	02-09-402-100-1035	1,602	13,027	\$14,629
09-27723.007-R-3	02-09-402-100-1036	1,419	11,533	\$12,952
09-27723.008-R-3	02-09-402-100-1039	2,118	17,215	\$19,333
09-27723.009-R-3	02-09-402-100-1046	1,602	13,027	\$14,629
09-27723.010-R-3	02-09-402-100-1055	2,065	16,786	\$18,851
09-27723.011-R-3	02-09-402-100-1066	1,602	13,027	\$14,629
09-27723.012-R-3	02-09-402-100-1171	1,775	14,429	\$16,204
09-27723.013-R-3	02-09-402-100-1178	2,123	17,255	\$19,378
09-27723.014-R-3	02-09-402-100-1186	1,775	11,693	\$13,468
09-27723.015-R-3	02-09-402-100-1193	1,419	11,533	\$12,952
09-27723.016-R-3	02-09-402-100-1128	2,065	16,786	\$18,851
09-27723.017-R-3	02-09-402-100-1139	2,065	16,786	\$18,851
09-27723.018-R-3	02-09-402-100-1142	1,419	9,346	\$10,765
09-27723.019-R-3	02-09-402-100-1147	1,775	14,429	\$16,204
09-27723.020-R-3	02-09-402-100-1218	2,065	16,786	\$18,851
09-27723.021-R-3	02-09-402-100-1235	1,419	11,533	\$12,952

09-27723.022-R-3	02-09-402-100-1259	1,419	9,028	\$10,447
09-27723.023-R-3	02-09-402-100-1287	1,419	7,969	\$9,388
09-27723.024-R-3	02-09-402-100-1314	1,419	11,533	\$12,952
09-27723.025-R-3	02-09-402-100-1331	1,775	14,429	\$16,204
09-27723.026-R-3	02-09-402-100-1332	2,123	17,255	\$19,378
09-27723.027-R-3	02-09-402-100-1354	2,123	17,255	\$19,378
09-27723.028-R-3	02-09-402-100-1362	1,775	14,429	\$16,204
09-27723.029-R-3	02-09-402-100-1368	2,065	16,786	\$18,851
09-27723.030-R-3	02-09-402-100-1375	1,419	11,533	\$12,952
09-27723.031-R-3	02-09-402-100-1384	1,419	6,782	\$8,201
09-27723.032-R-3	02-09-402-100-1385	1,602	10,222	\$11,824
09-27723.033-R-3	02-09-402-100-1387	2,123	17,255	\$19,378
09-27723.034-R-3	02-09-402-100-1394	2,065	15,937	\$18,002
09-27723.035-R-3	02-09-402-100-1403	1,602	13,027	\$14,629
09-27723.036-R-3	02-09-402-100-1407	2,123	17,255	\$19,378
09-27723.037-R-3	02-09-402-100-1412	1,602	13,027	\$14,629
09-27723.038-R-3	02-09-402-100-1428	1,419	11,533	\$12,952
09-27723.039-R-3	02-09-402-100-1491	2,123	15,267	\$17,390
09-27723.040-R-3	02-09-402-100-1494	2,065	16,786	\$18,851
09-27723.041-R-3	02-09-402-100-1498	1,602	13,027	\$14,629
09-27723.042-R-3	02-09-402-100-1533	2,123	17,255	\$19,378
09-27723.043-R-3	02-09-402-100-1537	1,419	11,533	\$12,952
09-27723.044-R-3	02-09-402-100-1546	1,775	12,551	\$14,326
09-27723.045-R-3	02-09-402-100-1547	2,065	16,786	\$18,851
09-27723.046-R-3	02-09-402-100-1573	2,065	16,786	\$18,851
09-27723.047-R-3	02-09-402-100-1597	2,123	10,637	\$12,760
09-27723.048-R-3	02-09-402-100-1599	1,775	14,429	\$16,204
09-27723.049-R-3	02-09-402-100-1626	2,123	17,255	\$19,378
09-27723.050-R-3	02-09-402-100-1648	2,123	10,632	\$12,755
09-27723.051-R-3	02-09-402-100-1693	2,065	16,786	\$18,851
09-27723.052-R-3	02-09-402-100-1723	2,123	17,255	\$19,378
09-27723.053-R-3	02-09-402-100-1726	2,065	16,786	\$18,851
09-27723.054-R-3	02-09-402-100-1744	1,602	13,027	\$14,629
09-27723.055-R-3	02-09-402-100-1745	1,419	9,470	\$10,889
09-27723.056-R-3	02-09-402-100-1749	1,419	9,050	\$10,469

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 56 units in a 755 unit residential condominium association. The subject units represent 83.0004% of the condominium association as a whole. The subject dwellings were constructed in 1975. The property has a 2,226,254 square foot site and is located in Palatine Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal form indicates the appeal is based on comparable sales and assessment inequity; however, the appellant did not provide any comparable sales evidence. In support of the assessment inequity argument, the appellant submitted six spreadsheets. Each spreadsheet lists one or more subject units with their accompanying percentage of ownership. The spreadsheets also list the percentages of ownership of various subject units and multiple suggested comparable properties located within the subject association. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$886,520. The subject's assessment reflects a market value of \$9,960,899, land included, when using the 2009 three year average median level of assessments for class 2 property of 8.90% under the Cook County Real Property Assessment Classification Ordinance as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted assessment and percentage of ownership information on all of the units within the subject condominium association. The board also submitted a sales analysis based on nine recent sales within the subject association. The nine sales totaled \$1,674,400. The board subtracted \$33,480 from this amount to account for personal property resulting in an adjusted consideration of \$1,640,920. This amount was divided by the percentage of interest sold of 1.0722 resulting in a full market value for 100% of the condominium association of \$153,042,343. (There appears to be a scrivener's error in the board of

review's "full value" as the board's calculation is off by one decimal place.)

### Conclusion of Law

The taxpayer 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 percentages of ownership submitted by the appellant vary from the percentages of ownership submitted by the board of review. The appellant did not submit any evidence, such as the subject's condominium declaration, that indicates the subject units' percentages of ownership. The Board also notes that the appellant submitted various comparables with various percentages of ownership with regard to each of the suggested comparables. The appellant did not provide photos or descriptions of the subject units, nor did the appellant provide photos or information regarding the property characteristics of the suggested comparables. In addition, the appellant did not indicate the proximity of the suggested comparables with regard to the various subject units. The Board notes that the Permanent Index Numbers of the suggested comparables indicate that they are within the subject condominium association; however, the appellant did not indicate whether the comparables are located in buildings that have similar property characteristics to the various subject units. Without such information, the Board is not able to determine a range within which the subject units' assessments should fall. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

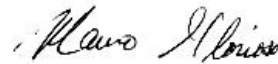
The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the

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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the appellant did not provide any sales evidence. As such, the Board finds the appellant has not met the burden of proving by a preponderance of the evidence that the subject is overvalued. The Board finds the best evidence of market value to be the recent sales information submitted by the board of review. These sales totaled \$1,674,400. The Board did not make a personal property deduction as neither party submitted evidence that personal property was included in the sale prices. The total sale price of \$1,674,400 was divided by the total percentage of interest sold of 1.0722% resulting in a full market value for 100% of the condominium association of \$156,164,895. This amount was multiplied by the percentage of ownership of the units at hand of 8.3004% resulting in a market value for the units at hand of \$12,962,311. This amount was multiplied by the 2009 three year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 8.90% resulting in an assessment of \$1,153,646. The subject's current assessment of \$886,520 is below this amount. Accordingly, the Board finds a reduction in the subject's assessment is not warranted.

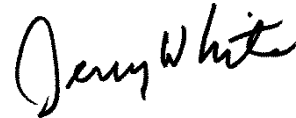
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

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Chairman



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Member

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Member



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Member

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Acting Member



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Acting 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: November 20, 2015



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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 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.