



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

APPELLANT: Stoneridge Homeowners Association
DOCKET NO.: 09-30123.001-R-1 through 09-30123.013-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Stoneridge Homeowners Association, the appellant, by attorney John P. Fitzgerald, of Fitzgerald Law Group, 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
09-30123.001-R-1	27-32-109-001-0000	3,736	22,735	\$26,471
09-30123.002-R-1	27-32-109-002-0000	4,201	22,976	\$27,177
09-30123.003-R-1	27-32-109-003-0000	4,499	26,329	\$30,828
09-30123.004-R-1	27-32-109-006-0000	3,834	25,975	\$29,809
09-30123.005-R-1	27-32-110-001-0000	4,283	26,118	\$30,401
09-30123.006-R-1	27-32-110-002-0000	5,050	22,937	\$27,987
09-30123.007-R-1	27-32-110-003-0000	4,085	25,172	\$29,257
09-30123.008-R-1	27-32-110-004-0000	3,751	22,631	\$26,382
09-30123.009-R-1	27-32-110-006-0000	4,085	22,804	\$26,889
09-30123.010-R-1	27-32-110-008-0000	3,853	26,995	\$30,848
09-30123.011-R-1	27-32-110-009-0000	3,855	25,985	\$29,840
09-30123.012-R-1	27-32-110-010-0000	3,855	25,985	\$29,840
09-30123.013-R-1	27-32-110-012-0000	3,751	22,742	\$26,493

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 13 unit one-story complex of masonry construction with a total 23,799 square feet of living area. The dwellings are 10 years old and each contains central air conditioning and a fireplace. The complex has a 58,715 square foot site and is located in Orland Park, Orland Township, Cook County. The subjects are classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. The appellant is not disputing the subjects' land assessment. In support of this argument the appellant submitted information on three equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for one of the units of \$26,471.¹ The appellant reported the subject properties have a total improvement of \$319,384 or \$13.42 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on two equity comparables.

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

¹ The board of review notes on appeal only addressed one unit - parcel number 27-32-109-001-0000. Information regarding the other 12 units was not supplied.

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

The record depicts the appellant combined all of the individual 13 unit properties into one assessment. The Board finds each property has an individual parcel number and varying amounts of assessments. In addition, the Board gave little weight to the appellants comparables based on their dissimilar location, age and exterior construction when compared to the subject. The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review which are more similar to the subject than the comparables submitted by the appellant. The board of review's comparables had improvement assessments of \$15.85 and \$16.36, respectively. The unit with parcel number 27-32-109-001-0000 had an improvement assessment of \$15.23 per square foot of living area, which is less than the two comparables submitted by the board of review. The Board finds the appellant failed to submit detailed information regarding each individual unit from which a reasoned analysis could be performed to compare each unit within the complex to similar type properties. The Board finds the appellant has not shown by clear and convincing evidence that the subjects' assessments are incorrect and a reduction is not warranted based on the limited information submitted.

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

K. L. Fan

Member

[Signature]

Member

Mark Albino

Member

Jerry White

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: August 21, 2015

[Signature]

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.