



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

APPELLANT: Celtic Arms Concominius Assc.
DOCKET NO.: 09-30168.001-R-1 through 09-30168.011-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Celtic Arms Concominius Assc., the appellant(s), 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 |
|------------------|--------------------|-------|---------|----------|
| 09-30168.001-R-1 | 24-24-100-053-1001 | 1,289 | 13,719 | \$15,008 |
| 09-30168.002-R-1 | 24-24-100-053-1002 | 1,289 | 13,719 | \$15,008 |
| 09-30168.003-R-1 | 24-24-100-053-1003 | 1,289 | 13,719 | \$15,008 |
| 09-30168.004-R-1 | 24-24-100-053-1004 | 1,289 | 13,719 | \$15,008 |
| 09-30168.005-R-1 | 24-24-100-053-1006 | 1,367 | 14,551 | \$15,918 |
| 09-30168.006-R-1 | 24-24-100-053-1007 | 1,367 | 14,551 | \$15,918 |
| 09-30168.007-R-1 | 24-24-100-053-1008 | 1,367 | 14,551 | \$15,918 |
| 09-30168.008-R-1 | 24-24-100-053-1009 | 1,250 | 13,304 | \$14,554 |
| 09-30168.009-R-1 | 24-24-100-053-1010 | 1,250 | 13,304 | \$14,554 |
| 09-30168.010-R-1 | 24-24-100-053-1011 | 1,250 | 13,304 | \$14,554 |
| 09-30168.011-R-1 | 24-24-100-053-1012 | 1,250 | 13,304 | \$14,554 |

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 2008 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 12 unit residential condominium building. The property is a class 2-99 residential condominium under the Cook County Real Property Assessment Classification Ordinance (hereinafter "Ordinance") and is located in Evanston, Evanston Township, Cook County. Class 2-99 property has an Ordinance level of assessment of 8.90% for the 2009 tax year.

The appellant contends assessment inequity as the basis of the appeal. In support, the appellant submitted equity information regarding three properties located from .65 to 1.62 miles from the subject property. They had improvement assessment ranging from \$85,264 to \$142,291 or from \$7,751 to \$12,936 per unit. The appellant indicated that the subject condominium units had a improvement assessment of \$151,745 or \$13,795 per unit. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$166,002. In support of the assessment, the board of review submitted an analysis prepared by Matt Panush, an analyst with the Cook County Board of Review. He indicated the total consideration for the sale of three residential units in the subject's condominium from 2007 to 2009 was \$594,000. The analyst deducted \$11,880 of the total sales prices from the total consideration to account for personal property to arrive at a total adjusted consideration of \$582,120. Dividing the total adjusted consideration by the percentage of interest of ownership in the condominium for the units that sold of 25.75% indicated a full value for the condominium property of \$2,260,660. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 gives no weight to the appellant's equity comparables. First, the Board finds the appellant provided limited descriptions with respect to the subject condominium building and three properties. The Board finds that the properties presented by the appellant were significantly older than the subject property. For example, the subject property is 16 years old and the properties presented ranged in age from 37 to 50 years old. In addition, the appellant did not submit the building size on any of the properties suggested as comparables. Lastly, the appellant presented no market data to demonstrate the properties and the subject property were similar in value but assessed at substantially different proportions of fair cash value. The Board finds the appellant failed to demonstrate the comparables and the subject were similar condominiums with similar by-laws, rules, regulations, fee structures, unit sizes, amenities, occupancy rates, and parking. The Board finds the appellant did not demonstrate with clear and convincing evidence that the improvement assessments were inequitable and reductions in the assessments are 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



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: June 26, 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.