



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

APPELLANT: Lucille White & Anne Blocker  
DOCKET NO.: 09-35197.001-R-1 through 09-35197.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Lucille White & Anne Blocker, the appellant(s), by attorney James E. Doherty, of Thomas M. Tully & Associates 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
09-35197.001-R-1	14-33-111-052-1001	3,960	43,433	\$47,393
09-35197.002-R-1	14-33-111-052-1002	3,960	43,433	\$47,393

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 two condominium units with Property Index Numbers (PINs) ending in -1001 and -1002 (Unit 101 and unit 102, respectively). The property is located in

North Chicago Township, Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing that unit 2 was purchased on July 1, 2007 for a price of \$532,500. Finally, the appellant submitted computer print-outs from the Cook County Assessor's Office showing that unit 1 and unit 2 are treated identically for tax purposes and arguing that in fact the two units are identical. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for each unit of \$61,174. Each subject's assessment reflects a market value of \$687,348 when using the 2009 three year median level of assessments 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 market value of the subject building and consequently each unit based on three recent sales within the condominium building. The board of review's report includes the sale of unit 2 in 2007 for \$532,500 as one of the three sales used for the sales analysis. The report also reflects that the three sales contain percentage of ownership either at 9.73% or 19.56%, the latter of which is one of the subject units.

#### **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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value for unit 2 to be the purchase in July, 2007 for a price of \$532,500. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. In further support of

the transaction the appellant submitted a copy of the settlement statement. The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. To the contrary, the board of review used the sale of unit 2 as one of the sales to reach its conclusions of market value. Based on this record the Board finds that unit 2 had a market value of \$532,500 as of January 1, 2009. Since market value has been determined the 2009 three year median level of assessments for class 2 property of 8.90% shall apply. 86 Ill.Admin.Code §1910.50(c)(2).

The Board also finds that appellant submitted sufficient evidence to establish that unit 1 and unit 2 are identical. The board of review's analysis confirms this finding because it shows that unit 1 and unit 2 have the same percentage of ownership interest in the condo building and are taxed identically. On the other hand, unit 3 and unit 4, which were used in the board of review's analysis, have vastly different percentages of ownership than the subject units. Therefore, the Board finds that unit 1 also had a market value of \$532,500 as of January 1, 2009. 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.

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Chairman

*Klaus Albino*

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Member

*[Signature]*

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Member

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Member

*Jerry White*

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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: June 26, 2015

*[Signature]*

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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.