



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

APPELLANT: Flossmoor Country Club Condo Assoc  
DOCKET NO.: 10-20001.001-R-2 through 10-20001.054-R-2  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Flossmoor Country Club Condo Assoc, 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
10-20001.001-R-2	31-01-420-048-1001	940	8,831	\$9,771
10-20001.002-R-2	31-01-420-048-1002	990	9,295	\$10,285
10-20001.003-R-2	31-01-420-048-1003	940	8,831	\$9,771
10-20001.004-R-2	31-01-420-048-1004	792	7,437	\$8,229
10-20001.005-R-2	31-01-420-048-1005	990	9,295	\$10,285
10-20001.006-R-2	31-01-420-048-1006	940	8,831	\$9,771
10-20001.007-R-2	31-01-420-048-1007	990	9,295	\$10,285
10-20001.008-R-2	31-01-420-048-1008	940	8,831	\$9,771
10-20001.009-R-2	31-01-420-048-1009	940	8,831	\$9,771
10-20001.010-R-2	31-01-420-048-1010	990	9,295	\$10,285
10-20001.011-R-2	31-01-420-048-1011	891	8,365	\$9,256
10-20001.012-R-2	31-01-420-048-1012	792	7,437	\$8,229
10-20001.013-R-2	31-01-420-048-1013	693	6,505	\$7,198
10-20001.014-R-2	31-01-420-048-1014	643	6,042	\$6,685
10-20001.015-R-2	31-01-420-048-1015	940	8,831	\$9,771
10-20001.016-R-2	31-01-420-048-1016	990	9,295	\$10,285
10-20001.017-R-2	31-01-420-048-1017	940	8,831	\$9,771
10-20001.018-R-2	31-01-420-048-1018	940	8,831	\$9,771
10-20001.019-R-2	31-01-420-048-1019	990	9,295	\$10,285
10-20001.020-R-2	31-01-420-048-1020	940	8,831	\$9,771
10-20001.021-R-2	31-01-420-048-1021	1,089	10,224	\$11,313
10-20001.022-R-2	31-01-420-048-1022	1,039	9,760	\$10,799
10-20001.023-R-2	31-01-420-048-1023	940	8,831	\$9,771
10-20001.024-R-2	31-01-420-048-1024	990	9,295	\$10,285

10-20001.025-R-2	31-01-420-048-1025	940	8,831	\$9,771
10-20001.026-R-2	31-01-420-048-1026	990	9,295	\$10,285
10-20001.027-R-2	31-01-420-048-1027	940	8,831	\$9,771
10-20001.028-R-2	31-01-420-048-1028	990	9,295	\$10,285
10-20001.029-R-2	31-01-420-048-1029	940	8,831	\$9,771
10-20001.030-R-2	31-01-420-048-1030	940	8,831	\$9,771
10-20001.031-R-2	31-01-420-048-1031	990	9,295	\$10,285
10-20001.032-R-2	31-01-420-048-1032	940	8,831	\$9,771
10-20001.033-R-2	31-01-420-048-1033	1,089	10,224	\$11,313
10-20001.034-R-2	31-01-420-048-1034	1,138	10,690	\$11,828
10-20001.035-R-2	31-01-420-048-1035	1,039	9,760	\$10,799
10-20001.036-R-2	31-01-420-048-1036	693	6,505	\$7,198
10-20001.037-R-2	31-01-420-048-1037	594	5,576	\$6,170
10-20001.038-R-2	31-01-420-048-1038	643	6,042	\$6,685
10-20001.039-R-2	31-01-420-048-1039	693	6,505	\$7,198
10-20001.040-R-2	31-01-420-048-1040	643	6,042	\$6,685
10-20001.041-R-2	31-01-420-048-1041	1,039	9,760	\$10,799
10-20001.042-R-2	31-01-420-048-1042	1,138	10,690	\$11,828
10-20001.043-R-2	31-01-420-048-1043	1,039	10,479	\$11,518
10-20001.044-R-2	31-01-420-048-1044	594	5,576	\$6,170
10-20001.045-R-2	31-01-420-048-1045	693	6,505	\$7,198
10-20001.046-R-2	31-01-420-048-1046	643	6,042	\$6,685
10-20001.047-R-2	31-01-420-048-1047	1,089	10,224	\$11,313
10-20001.048-R-2	31-01-420-048-1048	1,138	10,690	\$11,828
10-20001.049-R-2	31-01-420-048-1049	1,039	9,760	\$10,799
10-20001.050-R-2	31-01-420-048-1050	1,039	9,760	\$10,799
10-20001.051-R-2	31-01-420-048-1051	1,138	10,690	\$11,828
10-20001.052-R-2	31-01-420-048-1052	1,089	10,224	\$11,313
10-20001.053-R-2	31-01-420-048-1053	693	6,505	\$7,198
10-20001.054-R-2	31-01-420-048-1054	643	6,042	\$6,685

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 2010 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 is a 48 year-old, three-story dwelling of masonry construction containing 54 residential condominium units. The property has an 82,500 square foot site and is located in

Rich Township, Cook County. The property is a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted limited information on four suggested equity comparables. This information included the address, total land size, proximity to the subject, and assessments of land and improvements.

In support of its contention of the correct assessment, the board of review submitted a condominium analysis with information on suggested comparable sales for one unit in the building that sold in 2009 for \$115,000. The board of review applied a 7% market value reduction to the subject for personal property without further evidence to arrive at a full market value of \$106,950 of the one unit sold. The board of review disclosed the units sold consisted of 1.90% of all units in the building. The result was a full value of the property at \$5,628,947. The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$514,242. The subject property has an improvement assessment of \$464,757.

#### **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 appellant failed to submit sufficient evidence of the property characteristics of the subject and of the four equity comparables submitted so that a meaningful comparison could be made. For the subject and the four comparables, the appellant provided only age and number of dwellings. No information was submitted for similarity and lack of distinguishing characteristics. 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 holds that 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

*K. L. Ferr*

\_\_\_\_\_  
Member

*JR*

\_\_\_\_\_  
Member

*Mark Morris*

\_\_\_\_\_  
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

\_\_\_\_\_  
*A. Proctor*

\_\_\_\_\_  
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.