



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

APPELLANT: Joseph Zgonina
DOCKET NO.: 10-20985.001-R-1
PARCEL NO.: 01-24-100-056-1117

The parties of record before the Property Tax Appeal Board are Joseph Zgonina, 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:

LAND: \$ 4,644
IMPR.: \$79,507
TOTAL: \$84,151

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 one year-old, two-story dwelling of masonry construction in a condominium development of 118 dwellings. Features of the subject include a full unfinished basement, air conditioning, a fireplace and a three-car garage.

The subject is 0.97% of the total ownership of the development. The entire development has a 1,741,276 square foot site and is located in Barrington 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 information on four suggested equity comparables. These comparables had similar characteristics to the subject, were not in the same development, and had improvement assessments ranging from \$15.86 to \$19.67 per square foot of living area. The appellant failed to provide the percentage of ownership in the common elements for his comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$84,151. The subject property has an improvement assessment of \$79,507. In support of its contention of the correct assessment, the board of review submitted a list of 118 condominium units in the development with the percentage of ownership of each unit and the total, land and improvement assessment for each unit. The list disclosed that the subject and 24 other units each had 0.97% of ownership in the condominium development.

The board of review also submitted a condominium analysis with information on suggested comparable sales for 2 units in the development that sold from 2007 through 2008 for a total of \$1,499,500. The board of review applied a 2% market value reduction to the subject for personal property without further evidence to arrive at a full market value of \$1,469,510 of the 2 units sold. The board of review disclosed the units sold consisted of 1.642% of all units in the development. The result was a full value of the property at \$89,495,127. Since the subject was 0.97% of all the units in the development, the board of review suggested the market value of the subject to be \$478,779.

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 best evidence of assessment equity to be the board of review's comparables for properties that had 0.97% ownership in the development. These comparables had the same improvement assessments as the subject. 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

Mark Albino

Member

[Signature]

Member

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: July 24, 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.