



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

APPELLANT: The Commons In Northbrook
DOCKET NO.: 10-34137.001-R-3 through 10-34137.079-R-3
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are The Commons In Northbrook, the appellant(s), by attorney David C. Dunkin, of Arnstein & Lehr, LLP in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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
10-34137.012-R-3	04-16-202-054-1003	3,707	22,348	\$26,055
10-34137.013-R-3	04-16-202-054-1004	3,732	22,498	\$26,230
10-34137.014-R-3	04-16-202-054-1005	4,593	27,687	\$32,280
10-34137.015-R-3	04-16-202-054-1006	4,585	27,637	\$32,222
10-34137.016-R-3	04-16-202-054-1007	4,604	27,753	\$32,357
10-34137.017-R-3	04-16-202-054-1008	4,590	27,665	\$32,255
10-34137.020-R-3	04-16-202-054-1001	4,823	29,074	\$33,897
10-34137.021-R-3	04-16-202-054-1002	4,585	27,637	\$32,222
10-34137.022-R-3	04-16-202-054-1009	3,732	22,498	\$26,230
10-34137.023-R-3	04-16-202-054-1010	3,732	22,520	\$26,252
10-34137.024-R-3	04-16-202-054-1011	4,652	28,038	\$32,690
10-34137.025-R-3	04-16-202-054-1012	4,585	27,637	\$32,222
10-34137.030-R-3	04-16-202-057-1001	4,307	30,969	\$35,276
10-34137.031-R-3	04-16-202-057-1002	4,350	31,276	\$35,626
10-34137.032-R-3	04-16-202-057-1003	4,295	30,877	\$35,172
10-34137.033-R-3	04-16-202-057-1004	4,196	30,171	\$34,367
10-34137.034-R-3	04-16-202-057-1005	4,290	30,846	\$35,136
10-34137.035-R-3	04-16-202-057-1006	4,282	30,785	\$35,067
10-34137.036-R-3	04-16-202-057-1007	4,265	30,662	\$34,927
10-34137.037-R-3	04-16-202-057-1008	4,175	30,017	\$34,192
10-34137.038-R-3	04-16-202-057-1009	4,265	30,662	\$34,927
10-34137.039-R-3	04-16-202-057-1010	4,265	30,662	\$34,927
10-34137.051-R-3	04-16-202-065-1001	4,416	16,905	\$21,321
10-34137.052-R-3	40-16-202-065-1002	4,416	16,905	\$21,321
10-34137.053-R-3	04-16-202-065-1003	4,141	15,852	\$19,993

10-34137.054-R-3	04-16-202-066-1001	4,521	32,821	\$37,342
10-34137.055-R-3	04-16-202-066-1002	4,521	32,821	\$37,342
10-34137.056-R-3	04-16-202-066-1003	4,521	32,821	\$37,342
10-34137.057-R-3	04-16-202-066-1004	4,521	32,821	\$37,342
10-34137.068-R-3	04-16-020-069-1001	3,561	17,020	\$20,581
10-34137.069-R-3	04-16-202-069-1002	3,561	17,020	\$20,581
10-34137.070-R-3	04-16-202-069-1003	3,561	17,020	\$20,581
10-34137.071-R-3	04-16-202-069-1004	3,561	17,020	\$20,581
10-34137.072-R-3	04-16-202-070-1001	4,279	18,901	\$23,180
10-34137.073-R-3	04-16-202-070-1002	4,569	20,182	\$24,751
10-34137.074-R-3	04-16-202-070-1003	4,569	20,182	\$24,751
10-34137.075-R-3	04-16-202-070-1004	4,569	20,182	\$24,751
10-34137.076-R-3	04-16-202-070-1005	4,569	20,182	\$24,751
10-34137.077-R-3	04-16-202-070-1006	4,569	20,182	\$24,751
10-34137.078-R-3	04-16-202-070-1007	4,569	20,182	\$24,751
10-34137.079-R-3	04-16-202-070-1008	4,569	20,182	\$24,751

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 consists of 41 individually-owned residential condominium units from six different associations located in a master association. PIN -054 is comprised of 12 units; PIN -057 is comprised of 10 units; PIN -065 is comprised of 3 units; PIN -066 is comprised of 4 units; PIN -069 is comprised of 4 units; and PIN -070 is comprised of 8 units. Each building is approximately 36 years old and are located in Northfield Township, Cook County. The properties are 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 a list of the subject units and suggested comparable units located in differing associations within the master association. The appellant failed to provide the percentage of ownership in the common elements for each unit and failed to provide a breakdown of the total assessed value into land and improvement components.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the total assessment for the 41 subject PINs of \$1,205,297. The subject's improvement assessment is \$1,029,120. In support of its contention of the correct assessment, the board of review submitted a memorandum for each individual subject association indicating the sales that occurred in the

buildings and the corresponding market value of the units in the subject buildings. Based on these memorandums, the board of review concluded the market value of the subject property was fair.

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 that although the comparables presented by the appellant are similar in location, age and size, the appellant failed to submit a key element to comparability: the percentage of ownership allocated to each unit. Additionally, the appellant failed to provide the Board with a breakdown of the land and improvement assessments, making it impossible to calculate an improvement assessment per square foot value. Without these elements, the Board is unable to determine comparability to the subject property. Therefore, the Board finds no assessment reduction is warranted based on the equity issue raised by the appellant.

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

Member

DISSENTING: _____

CERTIFICATION

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 22, 2016



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.