



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

APPELLANT: 4743 Chase Park Commons Condo Assn. Inc  
DOCKET NO.: 11-22580.001-R-1 through 11-22580.006-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 4743 Chase Park Commons Condo Assn. Inc, the appellant(s), by attorney Kevin B. Hynes, of O'Keefe Lyons & Hynes, LLC 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
11-22580.001-R-1	14-17-101-048-1008	3,601	33,930	\$37,531
11-22580.002-R-1	14-17-101-048-1009	3,609	34,001	\$37,610
11-22580.003-R-1	14-17-101-048-1010	3,601	33,930	\$37,531
11-22580.004-R-1	14-17-101-048-1011	3,609	34,001	\$37,610
11-22580.005-R-1	14-17-101-048-1012	3,601	33,930	\$37,531
11-22580.006-R-1	14-17-101-048-1013	3,609	34,001	\$37,610

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 2011 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 six units in a mixed use condominium association. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance. The property is located in Lake View Township, Cook County.

The appellant contends unequal treatment in the assessment process and a contention of law as the bases of the appeal. In support of these arguments, the appellant submitted assessment information on 24 suggested comparables. The appellant's grid sheet does not include the percentages of ownership or square footage of the comparables. The appellant argued that the six subject units are located within a larger development consisting of seven virtually identical buildings, and as such, the subject units should have the same assessments as the adjoining buildings. In addition, the appellant submitted a copy of the subject's property report. The Board notes that page 24 of the report lists the subject units and states "none" for each subject units' interest in the limited common element. However, the property report contains an unnumbered page located three pages after page 24 that lists the percentages of ownership of the subject units. The subject units have a total of 86.22% ownership of the whole. The remaining 13.78% of the total percentage of ownership consists of seven parking units.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$225,423. In support of its contention of the correct assessment the board of review submitted sale information regarding subject Permanent Index Number ("PIN") 14-17-101-048-1012. The board's evidence shows PIN -1012 was sold with PIN -1002 on September 18, 2012 for a total price of \$395,000.

#### Conclusion of Law

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds the appellant did not submit information regarding the suggested comparables' square footage of living area or percentage of ownership interest. In addition, the board of review did not submit equity comparables. The Board finds that neither party submitted sufficient evidence to show that the subject is not equitably assessed. As such, the Board finds that the appellant has not met the burden of a proving by clear and convincing evidence that the subject is not equitably assessed. Based on this record the Board finds a reduction in the subject's improvement 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.

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Chairman



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Member



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Member



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Member



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Member



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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: March 18, 2016



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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.