



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

APPELLANT: The Groves Condominium Association
DOCKET NO.: 11-23240.001-R-1 through 11-23240.012-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are The Groves Condominium Association, the appellant(s), by attorney Steven Wise, of Abbey Road Tax Consultants LLC 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
11-23240.001-R-1	09-13-100-079-1001	2,203	15,951	\$18,154
11-23240.002-R-1	09-13-100-079-1002	2,203	15,951	\$18,154
11-23240.003-R-1	09-13-100-079-1003	2,203	15,951	\$18,154
11-23240.004-R-1	09-13-100-079-1004	2,142	15,511	\$17,653
11-23240.005-R-1	09-13-100-079-1005	2,213	16,020	\$18,233
11-23240.006-R-1	09-13-100-079-1006	2,142	15,511	\$17,653
11-23240.007-R-1	09-13-100-079-1007	2,230	16,147	\$18,377
11-23240.008-R-1	09-13-100-079-1008	2,300	16,657	\$18,957
11-23240.009-R-1	09-13-100-079-1009	2,230	16,147	\$18,377
11-23240.010-R-1	09-13-100-079-1010	2,579	18,671	\$21,250
11-23240.011-R-1	09-13-100-079-1011	2,579	18,671	\$21,250
11-23240.012-R-1	09-13-100-079-1012	2,579	18,671	\$21,250

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 a twelve-unit residential condominium. It is 17 years old. The property has a 40,902 square foot site and is located in Maine Township, Cook County. The

subject is classified as a class 2-99 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 an appraisal for one of the units in the subject building. The appraisal indicates the market value of unit 3A (Permanent Index Number 1003) is \$130,000 as of July 19, 2011. The appellant submitted a brief that states the appraisal was submitted as there were no recent sales in the subject building. The brief argues that the appraised value of unit 1003 should be divided by its percentage of ownership of 7.98124% resulting in a market value for the condominium as a whole of \$1,628,820. Based on this evidence, the appellant requested a reduction in the subject's assessment to 10% of the market value or \$162,882.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$227,462. The subject's assessment reflects a market value of \$2,274,620, land included, when using the 2011 level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment the board of review submitted a condominium sales analysis based on one 2008 sale in the subject building. The board's analysis indicates Permanent Index Number -1010 sold in 2008 for a price of \$250,000. The board deducted \$5,000 for personal property and divided this amount by the unit's percentage of ownership of 9.3420% resulting in a market value for the condominium as a whole of \$2,622,565. Based on this analysis, the board requested confirmation of the subject's assessment.

In written rebuttal, the appellant Submitted United States Supreme Court Case No 87-1303 Allegheny Pittsburgh Coal Co. v. County Commission of Webster County, West Virginia. The appellant also submitted Redfin reports.

At hearing, the appellant reviewed his appraisal. The board of review's representative objected to the appraisal as the appraiser was not present to testify. The Administrative Law Judge sustained the objection and indicated the comparables in the appraisal were in evidence and would be considered; however, the appraiser's adjustments and value conclusions would not be considered. The board's representative also objected to the use of one sale to determine the value of the condominium as a whole. The Administrative Law Judge overruled the objection. The board of review rested on the previously submitted evidence. The appellant's attorney indicated that the board of review's sales analysis was based on one sale from 2008.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that neither party submitted sufficient evidence in support of the subject's market value. The Board finds that the board of review's 2008 sale is too distant in time from the

lien date in question to be a reliable indicator of the subject's market value on January 1, 2011. In addition, the Board finds the appellant did not meet the burden of proving by a preponderance of the evidence that the subject is overvalued since the appellant submitted the appraisal of one unit in the subject building and did not present the appraiser to testify as to his adjustments and value conclusions. The appraisal does not include the percentages of ownership or other relevant factors necessary to determine the market values of the comparable buildings as a whole. Lastly, no weight was given to the appellant's new Redfin comparables submitted in rebuttal as new evidence is precluded pursuant to Section 1910.66 (c), which states: "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence." (86 Ill. Adm. Code 1910.66(c)). Based on the evidence in the record, the Board finds a change in the subject's assessment is not warranted.

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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting 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: January 16, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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