



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

APPELLANT: Hazel Anthony  
DOCKET NO.: 11-24549.001-R-1  
PARCEL NO.: 16-05-321-034-1007

The parties of record before the Property Tax Appeal Board are Hazel Anthony, the appellant; 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:** \$ 714  
**IMPR.:** \$ 12,754  
**TOTAL:** \$ 13,468

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 is a 52 year-old condominium unit in a three-story dwelling of masonry construction. The subject property has a 6,250 square foot site, is located in Oak Park Township, Cook County and is classified as a Class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on seven suggested comparables. Three of these were listings

that did not result in sales. Two comparable sales that occurred in 2008 were in the same building as the subject. They sold for \$167,500 and \$169,500. Each sale represented 13.85% of the ownership of all condominium units in the building. Two additional comparable sales disclosed by the appellant sold in 2007 and 2008. These sales were in buildings different than the building in which the subject is located. No data on assessments, living area and features were provided. The appellant also submitted three hand-written notes describing the physical condition of the subject. Finally, the appellant submitted a "Seller's Statement" prepared by Mari T. Hans, realtor, from Premier Realty LLC. This document consisted of a brief description of the subject, a black-and-white photograph of the exterior of the building in which the subject is located, four black-and-white photographs of four suggested comparables and seven color photographs of walls and ceilings of the subject. A note attached referred to this document as an appraisal.

The board of review submitted a condominium analysis for the subject disclosing the total assessment for the subject of \$13,478. The subject property has an improvement assessment of \$12,764. In support of its contention of the correct assessment, the board of review submitted information on suggested comparable sales for two units in the building that sold in 2008 at prices ranging from \$167,500 to \$169,500, for a total of \$337,000. 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 \$330,260 of the two units sold. The board of review disclosed the units sold consisted of 27.70% of all units in the building. The result was a full value of the building at \$1,192,274. Multiplied by the 13.85% of the appellant's ownership in the entire building, the board of review suggested the market value of the subject to be \$165,130. The board of review's evidence disclosed three condominium units with the same percentage of ownership in the building as the subject.

#### **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 appellant failed to establish with specific evidence, such as an appraisal or sale comparables characterized by similar deteriorating physical condition, of how the bad physical condition affected the market value of the subject.

The Board gives no weight to the board of review's argument of a reduction for personal property since it failed to submit any evidence to show personal property was included in any sale.

The Board finds the best evidence of market value to be board of review's three comparable properties containing the same percentage of ownership in the building as the subject. Each of these comparables was assessed at \$13,479, the same level as the subject. The subject's assessment of \$13,478 reflects a market value of \$142,023 when applying the 2011 three-year average median level of assessment for Class 2 property under the Cook County Real Property Assessment Classification Ordinance of 9.49% as determined by the Illinois Department of Revenue.

The appellant's evidence of seven sales comparables contained two sales in the same building as the subject. They were for condominium units with the same percentage of ownership as the subject. These sales occurred in 2008 for prices that ranged from \$167,500 to \$169,500, above the market value of \$142,023 reflected by the subject's assessment.

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.

*Donald R. Cuit*

Chairman

*K. L. Fan*

Member

*Tracy A. Huff*

Member

*Marko M. Louie*

Member

*J. R.*

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: February 20, 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.