



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

APPELLANT: Worth Ridge Condominium Assn.
DOCKET NO.: 11-25198.001-R-1 through 11-25198.014-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Worth Ridge Condominium Assn., the appellant(s), by attorney John P. Fitzgerald, of Fitzgerald Law Group, P.C. in Burr Ridge; 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
11-25198.001-R-1	24-19-209-056-1001	1,057	7,233	\$8,290
11-25198.002-R-1	24-19-209-056-1002	1,057	7,233	\$8,290
11-25198.003-R-1	24-19-209-056-1003	1,057	7,233	\$8,290
11-25198.004-R-1	24-19-209-056-1004	845	5,784	\$6,629
11-25198.005-R-1	24-19-209-056-1005	1,057	7,233	\$8,290
11-25198.006-R-1	24-19-209-056-1006	1,057	7,233	\$8,290
11-25198.007-R-1	24-19-209-056-1007	1,057	7,233	\$8,290
11-25198.008-R-1	24-19-209-056-1008	847	5,794	\$6,641
11-25198.009-R-1	24-19-209-056-1009	847	5,794	\$6,641
11-25198.010-R-1	24-19-209-056-1010	1,057	7,233	\$8,290
11-25198.011-R-1	24-19-209-056-1011	1,057	7,233	\$8,290
11-25198.012-R-1	24-19-209-056-1012	1,057	7,233	\$8,290
11-25198.013-R-1	24-19-209-056-1013	847	5,794	\$6,641
11-25198.014-R-1	24-19-209-056-1014	847	5,794	\$6,641

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 14-unit condominium building. The building is 45 years old. The property is located on a 22,924 square foot site and is located in Worth Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends lack of equity as the basis of the appeal. In support of this argument the appellant submitted minimal information on three comparables which were not located in the subject. No information regarding the units' size or percentage of ownership was provided for the comparables. They ranged in assessed value from \$3,488 to \$5,036 per unit.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,290. The subject's assessment reflects a market value of \$82,900, when applying the level of assessment for class 2 properties of 10.00% as determined by the Cook County classification ordinance.

In support of the subject's assessment, the board of review submitted a memo from Dan Michaelides, Cook County Board of Review Analyst. The memorandum shows that one unit in the subject's building, or 7.690% of ownership, sold in 2007 for an aggregate price of \$130,000. An allocation of 2.00% for personal property was subtracted from the sale price, and then divided by the percentage of interest of the unit to arrive at a total market value for the building of \$1,656,697.

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 appellant failed to provide square footage of the living area and percentage of ownership on the suggested comparables. The appellant's failure to provide this relevant data inhibits a comparability analysis. In addition, the Board finds the board of review's condominium analysis fails to address the appellant's equity issue. Based on this evidence, the Board finds 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



Member



Member



Member



Acting 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: February 24, 2017



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.