



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

APPELLANT: Coventry Square Association
DOCKET NO.: 11-30462.001-C-1 through 11-30462.009-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Coventry Square Association, the appellant, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
11-30462.001-C-1	29-23-202-024-1001	6,310	19,365	\$25,675
11-30462.002-C-1	29-23-202-024-1003	6,310	19,365	\$25,675
11-30462.003-C-1	29-23-202-024-1004	6,310	19,365	\$25,675
11-30462.004-C-1	29-23-202-024-1005	6,310	19,365	\$25,675
11-30462.005-C-1	29-23-202-024-1006	6,310	19,365	\$25,675
11-30462.006-C-1	29-23-202-024-1007	6,310	19,365	\$25,675
11-30462.007-C-1	29-23-202-024-1011	6,318	19,390	\$25,708
11-30462.008-C-1	29-23-202-024-1012	6,318	19,390	\$25,708
11-30462.009-C-1	29-23-202-024-1013	6,318	19,477	\$25,795

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 33 year-old, one-story commercial condominium building of masonry construction. The subject consists of nine condominium units, designated as nine distinct and separate parcels (Property Index Numbers 1001, 1003, 1004, 1005, 1006, 1007, 1011, 1012, and 1013). The subject property is located in Thornton Township, Cook County. The property is a class 5-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted a brief on a contention of law. The Addendum to the appellant's Amended Commercial Appeal disclosed nine parcels in the subject, each parcel designated with a separate PIN. In its brief, the appellant argued that although there are only nine PINs representing nine parcels, the subject property actually contains 13 condominium units. The appellant did not provide further information on how 13 units are represented by only nine designated PINs.

The appellant appended to its brief a plat of the entire subject disclosing 13 condominium units with depth dimensions from 48.44 to 48.74 feet and width dimensions from 22.62 to 23.42 feet. The appellant submitted this plat in support of its contention that in 2009 the board of review erroneously listed the total subject improvement size of 15,600 square feet of living area. In its brief, the appellant argued that each of the 13 units is approximately 23 feet by 48 feet in size, or approximately 1,104 square feet of living area, for a total of the subject of "less than 15,000 square feet" of living area. The appellant asserts that the board of review accepted the subject's total improvement size of less than 15,000 square feet in a 2009 appeal before the Board (docket numbers 09-29429.001-C-1 through 09-29429.009-C-1) and agreed that the subject had a market valuation of \$60.00 per square feet of living area including land. The 2009 appeal before the Board was resolved by the appellant and the board of review entering into an agreement. The Board found that the agreement between the parties was proper and corrected the subject's assessed valuation in accord with the agreement. The appellant included a copy of the Board's 2009 decision and asserts that the Board, in accepting the agreement between the parties in the 2009 appeal, acknowledged that the board of review used an incorrect measurement of the subject's improvement size. Consequently, the appellant requests the Board to adopt the 2009 appeal agreement in the instant appeal.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$231,261. The subject property has an improvement assessment of \$174,447, or \$16.15 per square foot of living area when using the board of review's suggested 10,800 square feet of living area. The subject's assessment reflects a market value of \$925,044, or \$85.65 square feet of living area including land and when

applying the 25% level of assessment for Class 5 under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on seven suggested sale comparables. The board of review submitted a brief in which it disclosed the subject property contains 10,800 square feet of living area, and consists of nine commercial condominium units, each designated by nine separate PINs.

In rebuttal, the appellant submitted a brief arguing, in effect, that the Board should find that the board of review is estopped from arguing for no change in the assessment because it lowered the assessment for 2012.

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 the appellant did not submit equity comparables. However, the board of review submitted seven. The Board finds the best evidence of assessment equity to be the board of review's comparables #2, #3, #4 and #7. These comparables had improvement assessments that ranged from \$10.34 to \$45.75 per square foot of living area. The subject's improvement assessment of \$16.15 per square foot of living area falls within the range established by the best comparables in this record. 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.

The appellant also 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's contention of law is predicated on the assumption that the Board will adopt the agreement between the parties in the 2009 appeal and apply the same assessment levels to the instant appeal. In conjunction with this assumption, the appellant asserts that the board of review should honor the agreement it made in the 2009 and that it, in effect, be estopped in the instant appeal from arguing otherwise. The appellant failed to submit relevant evidence in support of its assertion that the board of review is estopped from arguing that the assessment in this appeal should not be reduced. All proceedings before the Board shall be considered *de novo* and, therefore, the Board "will not give weight or consideration to any prior actions by a local board of review..." 86 Ill.Admin.Code §1910.50(a). The Board will also not roll-over the 2009 decision to the instant tax lien year appeal of 2010. There is no evidence that the subject was a residence occupied by the owner in either year. Roll-overs of assessment reductions from one year of a general assessment period to another year of the same period are reserved for owner occupied residential properties. 35 ILCS 200/16-185. Therefore, the 2009 decision, which resulted from an agreement between the parties, is given no weight in this appeal.

Even if the Board were to accept the appellant's statement of the subject's improvement size, the appellant would still have failed to meet its burden of proof. The appellant failed to submit evidence of how 13 units are represented by only nine designated PINs or of which of the 13 units are represented by which of the nine PINs. In contrast, the board of review submitted a brief arguing that the nine PINs represent the nine condominium units in the subject property in the instant appeal.

Further, the appellant did not submit any evidence of comparable properties. However, the board of review did submit seven sale comparables. The Board finds the best evidence of market value to be the board of review comparable sales #2, #3, #4 and #7. These comparables sold for prices ranging from \$43.64 to \$102.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$85.65 per square foot of living area including land, which is within the range established by the best comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment is not justified.

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



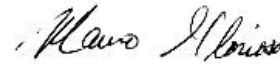
Member



Member



Acting Member



Member



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: November 20, 2015



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.