



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

APPELLANT: 11631 Hinman Condo Association  
DOCKET NO.: 12-20472.001-R-1 through 12-20472.012-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 11631 Hinman Condo Association, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; 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 part** and **A Reduction in part** 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
12-20472.001-R-1	11-18-404-019-1001	2,609	41,934	\$44,543
12-20472.002-R-1	11-18-404-019-1002	2,609	41,934	\$44,543
12-20472.003-R-1	11-18-404-019-1003	2,609	41,934	\$44,543
12-20472.004-R-1	11-18-404-019-1004	2,609	41,934	\$44,543
12-20472.005-R-1	11-18-404-019-1005	2,609	34,189	\$36,798
12-20472.006-R-1	11-18-404-019-1006	2,609	41,934	\$44,543
12-20472.007-R-1	11-18-404-019-1007	288	4,640	\$4,928
12-20472.008-R-1	11-18-404-019-1008	288	4,640	\$4,928
12-20472.009-R-1	11-18-404-019-1009	290	4,668	\$4,958
12-20472.010-R-1	11-18-404-019-1010	290	4,668	\$4,958
12-20472.011-R-1	11-18-404-019-1011	290	4,668	\$4,958
12-20472.012-R-1	11-18-404-019-1012	290	4,668	\$4,958

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 2012 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 a three-story, masonry, multi-family dwelling of approximately 68 years in age. Features of the subject include six condominium units along with six garage parking spaces. The property is located in Evanston Township, Cook County. The subject is classified as a class 2, residential 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 an appraisal estimating a market value for only one condominium unit along with a corresponding parking space at \$420,000 as of June 23, 2011, while developing only one of the three traditional approaches to value: the sales comparison approach. In addition, the appraisal indicated that each of the subject property's units were owner-occupied as of the appraisal date, while also indicating that the solitary unit that was the subject of the appraisal contained 1,504 square feet of living area with an unit schematic submitted in support.

The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 11-24421-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property Permanent Index Number ("PIN") 11-18-404-019-1005 to \$36,798 based on the evidence submitted by the parties. Tax years 2011 and 2012 are within the same general assessment period for property located in Evanston Township.

### **Conclusion of Law**

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision should be carried forward to the subsequent year subject only to equalization.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject PIN - 1005's 2011 assessment. The record further indicates that the subject property is an owner occupied dwelling and that 2011 and 2012 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision or that the assessment year in question is in a different general assessment period. For these reasons the Property Tax Appeal Board finds that a reduction in the

subject PIN -1005's assessment is warranted to reflect the Board's prior year's decision plus the application of an equalization factor, if any.

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).

As to the remaining units, the Board finds that the appraisal of one unit and parking space is insufficient to be applied and/or allocated to the remaining five units and parking spaces. The appellant did not provide sufficient evidence of unit size or percentage of ownership to make a comparability finding. In addition, the appellants waived their right to hearing where expert testimony could have been presented to explain appraisal methodology and applicability to other units within the subject's building. Therefore, the Board finds the appellants have not met their burden as to the remaining units within the subject and no reduction is 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.



Chairman



Member



Member



Acting 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: \_\_\_\_\_

April 21, 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.