



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

APPELLANT: Pine Grove Apartment Building Corp.  
DOCKET NO.: 12-21821.001-R-1  
PARCEL NO.: 14-21-301-007-0000

The parties of record before the Property Tax Appeal Board are Pine Grove Apartment Building Corp., the appellant, by attorney Heather D. Erickson of Sanchez, Daniels & Hoffman, LLP in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:** \$73,377  
**IMPR:** \$376,623  
**TOTAL:** \$450,000

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 is improved with a three-story masonry constructed multi-family cooperative building containing 19 units. The building was constructed in 1914. The property has a 15,287 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-

13 cooperative under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. The appellant's counsel explained the subject property is owned by Pine Grove Apartment Building Corporation, which was incorporated in 1914, and has operated the property as a cooperative since incorporation. In support of its argument the appellant submitted information on three equity comparables owned as cooperatives, two of which are improved with three-story buildings and one is described as being improved with a high-rise. The buildings range in age from 39 to 99 years old and have from 21 to 220 units. The comparables have improvement assessments ranging from \$99,955 to \$349,480 or from \$862 to \$16,457 per unit. The subject has an improvement assessment of \$462,941 or \$24,365 per unit. The comparables had total assessments ranging from \$189,715 to \$466,600. The appellant's counsel explained the subject has the fewest units but the highest total assessment of \$526,318. She argued the most comparable property was comparable #1 with a total assessment of \$466,600. Based on this evidence the appellant requested the subject's total assessment be reduced to \$450,000.

The appellant submitted a copy of the final decision issued by the board of review establishing a total assessment for the subject property of \$536,318.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of assessment equity to be appellant's comparables. These comparables had improvement assessments that ranged from \$99,955 to \$349,480 or from \$862 to \$16,457 per unit. These properties also had total assessments ranging from \$189,715 to \$466,600. The comparable most similar to the subject had an improvement assessment of \$12,944 unit and a total assessment of \$466,600. The subject's improvement assessment of \$462,941 or \$24,365 per unit and total assessment of \$536,318 area falls above the range established by the only comparables in this record. The board of review did not timely submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). Based on this record the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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.

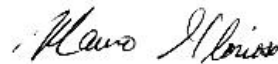
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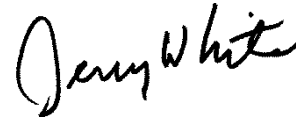
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Member



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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: June 26, 2015



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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.