



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

APPELLANT: Worth Ridge Condominium Assn.
DOCKET NO.: 12-25964.001-R-1 through 12-25964.014-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Worth Ridge Condominium Assn., the appellant, 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
12-25964.001-R-1	24-19-209-056-1001	1,057	7,233	\$8,290
12-25964.002-R-1	24-19-209-056-1002	1,057	7,233	\$8,290
12-25964.003-R-1	24-19-209-056-1003	1,057	7,233	\$8,290
12-25964.004-R-1	24-19-209-056-1004	845	5,784	\$6,629
12-25964.005-R-1	24-19-209-056-1005	1,057	7,233	\$8,290
12-25964.006-R-1	24-19-209-056-1006	1,057	7,233	\$8,290
12-25964.007-R-1	24-19-209-056-1007	1,057	7,233	\$8,290
12-25964.008-R-1	24-19-209-056-1008	847	5,794	\$6,641
12-25964.009-R-1	24-19-209-056-1009	847	5,794	\$6,641
12-25964.010-R-1	24-19-209-056-1010	1,057	7,233	\$8,290
12-25964.011-R-1	24-19-209-056-1011	1,057	7,233	\$8,290
12-25964.012-R-1	24-19-209-056-1012	1,057	7,233	\$8,290
12-25964.013-R-1	24-19-209-056-1013	847	5,794	\$6,641
12-25964.014-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 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 of a 14-unit condominium building. The building was constructed in 1967. The property has a 22,924 square foot site and is located in Worth, 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 assessment inequity as the basis of the appeal. The appellant did not contest the subject's land assessment. In support of this argument, the appellant submitted information on three equity comparables that were located 2.2 or 3.7 miles from the subject and in different cities than the subject. The comparables had improvement assessments ranging from \$32,381 to \$54,099 or from \$2,698 to \$4,508 per unit.¹

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$107,803. The subject property has an improvement assessment of \$94,057 or \$6,718 per unit. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables that were located in the same neighborhood code and city as the subject. The comparables had improvement assessments ranging from \$65,760 to \$115,728 or from \$9,028 to \$11,572 per unit. The board of review's submission included a 2011 assessment analysis for the subject building which revealed that all of the subject's condominium units are assessed equitably by their percentage of ownership.

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 best evidence of assessment equity to be the board of review comparables. These comparables were located in the same neighborhood code and city as the subject. These comparables had improvement assessments that ranged from \$9,028 to \$11,572 per unit. The subject's improvement assessment of \$6,718 per unit falls below the range established by the best comparables in this record. The Board gave less weight to the appellant's comparables due to the comparables being located outside of the subject's neighborhood code and in different cities than the subject. 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 a reduction in the subject's assessment is not justified.

¹ The appellant's grid analysis erroneously included the comparables land assessments when calculating the improvement assessment per unit.

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.