



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

APPELLANT: 6318-6320 N. Mozart Condo Assoc  
DOCKET NO.: 12-33051.001-R-1 through 12-33051.006-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 6318-6320 N. Mozart Condo Assoc, the appellant, by attorney David C. Dunkin, of Arnstein & Lehr, LLP in Chicago; 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    |
|------------------|--------------------|-------|---------|----------|
| 12-33051.001-R-1 | 13-01-106-035-1001 | 1,020 | 9,622   | \$10,642 |
| 12-33051.002-R-1 | 13-01-106-035-1002 | 910   | 8,585   | \$9,495  |
| 12-33051.003-R-1 | 13-01-106-035-1003 | 1,069 | 10,083  | \$11,152 |
| 12-33051.004-R-1 | 13-01-106-035-1004 | 965   | 9,103   | \$10,068 |
| 12-33051.005-R-1 | 13-01-106-035-1005 | 1,124 | 10,601  | \$11,725 |
| 12-33051.006-R-1 | 13-01-106-035-1006 | 1,020 | 9,622   | \$10,642 |

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 6-unit condominium building. The property has an 4,074 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation.<sup>1</sup> In support of this argument the appellant submitted limited evidence disclosing two of the subject's condominium units were purchased on July 21, 2009 and November 15, 2012 for a prices of \$52,000 and \$65,000, respectfully. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$63,724. The subject's assessment reflects a market value of \$637,240, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted a Condominium Analysis based on two sales of condominiums from the subject building.

### **Conclusion of Law**

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). 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 gave little weight to the appellant's condominium sale which occurred in 2009. The Board finds the sale is too remote in time to be a valid indicator of market value in 2012. The Board also gave little weight to the board of review's Condominium Analysis because it was based on two sales, one of which occurred in 2006, again, a date too remote in time to determine market value in 2012.

As to the appellant's overvaluation argument based on one sale occurring in 2012, the Board finds the appellant failed to provide a grid analysis, which includes property characteristics necessary when comparing the different condominium units. The appellant did submit a grid, however, the only characteristics submitted were the percentage ownership of the various units.

As a result, the Board finds the appellant failed to produce sufficient credible evidence to challenge the correctness of the assessment.

As stated by the appellate court's opinion in Commonwealth Edison Co. v. Illinois Property Tax Appeal Board, 378 Ill.App.3d 901 (2<sup>nd</sup> Dist. 2008), it is the appellant or contesting party that has the burden of first producing sufficient evidence or argument to challenge the correctness of the assessment. Id. at 914. The Property Tax Appeal Board finds on this record that the appellant did not sustain its burden under Section 1910.63(b) which provides that:

Under the burden of going forward, the contesting party **must provide substantive, documentary evidence** or legal argument sufficient to challenge the

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<sup>1</sup> The appellant checked recent sale and comparable sales on the appeal petition, however, the appellant failed to complete Section IV of the appeal petition regarding a recent sale. Therefore no weight will be given this argument.

correctness of the assessment of the subject property. Failure to do so will result in the dismissal of the appeal. (86 Ill.Admin.Code §1910.63(b)).

Based on this record, the Board finds the appellant's submission is insufficient to challenge the correctness of the assessment. As a result the Board finds the appellant failed to satisfy the burden of going forward with substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property as required by section 1910.63(b) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.63(b)). Since the appellant did not meet this burden, no reduction in the subject's assessment 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



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.