



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

APPELLANT: 4850 Elm Condominium Association  
DOCKET NO.: 12-33292.001-R-1 through 12-33292.003-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 4850 Elm Condominium Association, 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
12-33292.001-R-1	10-21-223-042-1001	837	12,286	\$13,123
12-33292.002-R-1	10-21-223-042-1002	929	13,649	\$14,578
12-33292.003-R-1	10-21-223-042-1003	1,023	15,017	\$16,040

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 condominium building containing three residential units. The building is 45 years old. The property has a 3,720 square foot site and is located in Skokie, Niles 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. In support of this argument the appellant submitted limited evidence disclosing the subject's three condominium units sold from December 2010 to December 2012 for prices ranging from \$57,500 to \$73,000. Based on this evidence, the appellant requested a reduction in the subject's assessments to reflect their purchase prices.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,471. The subject's assessment reflects a market value of \$434,710, land included, 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 assessment analysis relying on two of the subject's condominium units that sold in January 2006 and December 2012 for prices of \$285,000 and \$73,000, respectively. The sale from December 2012 was also submitted by the appellant.

The appellant submitted a rebuttal brief critiquing the board of review's submission.

### **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 appellant argued the subject property was overvalued based on the sale of three of the subject's condominium units. The Board finds the appellant failed to complete Section IV - Recent Sale Data of the appeal, which would have disclosed whether the parties to the transaction were related or not, whether the property was sold using a Realtor, how the property had been advertised on the open market and the length of time it had been on the market. The Property Tax Appeal Board's appeal form is not vague as to whether Section IV is to be completed when arguing overvaluation based on a recent sale. The appellant submitted copies of deed printouts from the Cook County Recorder of Deeds, however, these documents do not reveal the pertinent information required to support whether the sales were arm's-length transactions or not. In addition, the purported December 2010 sale occurred greater than 12 months prior to the January 1, 2012 assessment date at issue. Due to the lack of information regarding the subject's sales and the one sale date occurring 12 months prior to the assessment date at issue, the Board has given this sales data little weight.

Likewise, the Board finds the board of review's condominium assessment analysis relied on a sale from January 2006, which would not be probative of the subject's market value as of January 1, 2012.

In conclusion, the Property Tax Appeal Board finds the appellant failed to submit any evidence in this record that would support whether the subject sales were arm's-length in nature. In addition, the appellant's counsel did not refer to the sales as being arm's-length transactions. As such, the Board finds the appellant has failed to shift the burden of proof to the board of review, which is necessary to challenge the assessments of the subject and no reduction is justified on this record.

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: December 23, 2016



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.