



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

APPELLANT: Delores Waggoner  
DOCKET NO.: 13-22085.001-R-1  
PARCEL NO.: 28-17-412-043-1004

The parties of record before the Property Tax Appeal Board are Delores Waggoner, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:

**LAND:** \$ 773  
**IMPR:** \$ 8,958  
**TOTAL:** \$ 9,731

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 2013 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 a condominium unit contained in a 34 year-old, three-story residential condominium building of masonry construction. The property has a 5,394 square foot site and is located in Bremen Township, Cook County. The property is

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. In support of this argument, the appellant submitted information on four suggested equity comparables, three of which are disclosed on the appellant's Grid Analysis of the Residential Appeal. Each of the four equity comparables is located in a different building than the subject. These comparables are located at 15728 Terrace Drive, Royal Oak 1; 15724 Terrace Drive, Royal Oak 1; and 15724 Terrace Drive, Royal Oak 2. The fourth equity comparable, located at 15806 Terrace Drive, Royal Oak 1, is disclosed in documents submitted as evidence. The appellant's evidence disclosed that the subject and each of the comparables contain 800 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,731. The subject property has an improvement assessment of \$8,958.

In support of its contention of the correct assessment, the board of review submitted a condominium analysis with information on a suggested comparable sale for one unit in the building that sold in 2006 for \$111,500. The board of review disclosed the units sold consisted of 19.782% of all units in the building. The result was a full value of the property at \$563,644. Since the subject was 19.782% of all the units in the building, the board of review suggested the market value of the subject to be \$111,500.

In rebuttal, the appellant argued that the board of review submitted comparables that were dissimilar to the subject. The appellant reaffirmed her evidence and her request for an assessment reduction.

#### **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 gives no weight to the appellant's equity comparables. The Board finds the comparables presented by the appellant were in different condominium buildings than the subject property. The appellant presented no market data to demonstrate the comparables and the subject property were similar in value but assessed at substantially different proportions of fair cash value. The Board finds the appellant failed to demonstrate the comparables and the subject had similar by-laws, rules, regulations, fee structures, occupancy rates, parking, occupancy rates and locations. The Board further finds the board of review presented a market analysis that supported the assessment of the subject. Therefore, the Board finds the appellant did not demonstrate with clear and convincing evidence that the improvement assessment was inequitable and a reduction in the assessment is not 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.

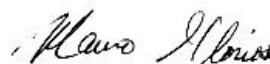
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Chairman



\_\_\_\_\_  
Member



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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: September 18, 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.