



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

APPELLANT: Augustine Ponnezhan  
DOCKET NO.: 13-23570.001-R-1 through 13-23570.006-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Augustine Ponnezhan, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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>
13-23570.001-R-1	28-25-117-027-1004	94	2,759	\$2,853
13-23570.002-R-1	28-25-117-027-1005	116	3,430	\$3,546
13-23570.003-R-1	28-25-117-027-1007	109	3,197	\$3,306
13-23570.004-R-1	28-25-117-027-1013	133	3,901	\$4,034
13-23570.005-R-1	28-25-117-027-1016	119	3,504	\$3,623
13-23570.006-R-1	28-25-117-027-1023	103	3,021	\$3,124

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 (Board) finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of six condominium unit within a 33-year old, three-story, masonry, 23-unit, condominium building. The property is located Bremen Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted sales information on one condominium sales within the complex in 2009 and

the active listings on two units advertised for sale. The appellant asserted that the purchase price on this unit be discounted by 15% to account for personal property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the six units of \$20,486 with each unit being assessed from \$2,853 to \$4,034. The subject unit's total assessment reflects a market value of \$204,860 using the Cook County Real Estate Classification Ordinance level of assessment of 10% for class 2 properties with each unit reflecting a market value from \$28,530 to \$40,340.

In support of the correct assessment, the board of review submitted two condominium sales within the complex in 2007 and 2009. The board of review applied a 2% discount to account for personal property.

In rebuttal, the appellant submitted a letter asserting that the board of review's 2007 comparable was aged and should not be given any weight.

### **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's sale comparable and the board of review's sale comparable #2 are the same sale comparable. Therefore, the parties presented a total of two sales comparables and, therefore, each comparable will be given some degree of weight. These properties sold in 2007 and 2009 for \$68,000 and \$22,000. The Board finds both parties failed to present evidence to support a discount in the sale price based on personal property and none will be applied. In comparison, the appellant's assessment reflects market values for each unit from \$28,530 to \$40,340 which is within the range established by the comparables. Based on the record and after adjustments to the comparables for pertinent factors such as date of sale, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction 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.



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:

October 21, 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.