



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

APPELLANT: Augustine Ponnezhan  
DOCKET NO.: 13-32713.001-R-1 through 13-32713.007-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 **A Reduction** 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
13-32713.001-R-1	32-11-213-006-1002	820	659	\$1,479
13-32713.002-R-1	32-11-213-006-1011	850	683	\$1,533
13-32713.003-R-1	32-11-213-006-1016	820	659	\$1,479
13-32713.004-R-1	32-11-213-006-1023	850	683	\$1,533
13-32713.005-R-1	32-11-213-006-1026	820	659	\$1,479
13-32713.006-R-1	32-11-213-006-1031	839	674	\$1,513
13-32713.007-R-1	32-11-213-006-1034	850	683	\$1,533

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 consists of seven residential condominium units contained in a 38 year-old, 36-unit, residential condominium development. The property has an 84,780 square foot site and is located in Bloom Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four suggested comparable sales located in the same building as the subject. The appellant included a list of all units in the development with corresponding

Property Index Numbers and percentages of ownership in the common elements. The appellant requested a total assessment reduction to \$8,738.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,739. The Notes on Appeal disclose the notation the assertion that the subject was income producing property and that the appellant did not submit income and expense information or a rent roll. Accordingly, the board of review argued the subject is property classified as Class 3-99 under the Cook County Real Property Assessment Classification Ordinance. The subject's assessment reflects a market value of \$217,390 when applying the 2013 level of assessment of 10.00% for Class 2 property 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 with information on suggested comparable sales for three units in the building that sold from 2006 through 2007 for a sales total of \$183,000. The board of review applied a 25.00% market value reduction to the subject for personal property without further evidence to arrive at an adjusted market value of \$137,250 of the three units sold. The board of review disclosed the unit sold consisted of 8.5230% of all units in the building. The result was a full value of the property at \$1,610,348. Since the subject was 19.721% of all the units, the board of review suggested the market value of the subject to be \$317,576.

In rebuttal, the appellant argued that the board of review did not submit evidence in support of its assertion that the subject is income producing property that should be classified Class 3-99 under the Cook County Real Property Assessment Classification Ordinance. The appellant further argued that its evidence supports the conclusion that the subject is not income producing property but is properly classified as Class 2-99.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

Regarding the issue of whether the subject is properly classified as Class 2-99 or Class 3-99, the Board finds that the appellant has not established by a preponderance of evidence that the subject is Class 2. The subject consists of seven units owned by the same owner. Cook County distinguishes multi-family properties under other sub-classifications based on whether the property contains seven or more units. Yet, the Board notes that the Cook County level of assessment for both Class 2 and 3 properties in 2013 is 10.00% and that, in any event, the subject is assessed at that level regardless of its proper classification.

The Board finds the best evidence of market value to be a condominium analysis based on the four recent sales disclosed by both the appellant. The sales submitted by the board of review were not recent and are not used in the analysis. The Board finds that the appellant did not establish a foundation for a reduction of the sales prices for personal property, and does not

apply such reduction here. The four sales occurred from 2011 through 2013 for a sales total of \$57,000, and represent 10.657% of all the units in the building, as disclosed in the list included in the appellant's evidence. The result is a full market value of the entire condominium development is \$534,860. Since market value has been determined, the 2013 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance shall apply. Based on this evidence, the Board finds a reduction in the subject's assessment is justified and is allocated to each unit in the subject in accord with their respective percentages of ownership in the common elements.

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.