



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

APPELLANT: Christine J. Patton
DOCKET NO.: 14-21561.001-R-1
PARCEL NO.: 28-10-300-093-1063

The parties of record before the Property Tax Appeal Board are Christine J. Patton, the appellant(s), by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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:

LAND: \$335
IMPR.: \$3,505
TOTAL: \$3,840

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 2014 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 unit within a 37-year old, multi-story, masonry, 144-unit condominium building complex. The property is located in Bremen Township, Cook County and 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 the overvaluation argument, the appellant submitted a brief arguing that sales of condominium units within the subject's building complex are assessed at 21.61% of their fair cash value and, when applying this sales ratio to the subject, the subject should receive a 46.28% adjustment based on the attorney's sales ratio study. The appellant included a spreadsheet listing for 12 properties located within the subject's building complex: the parcel number; 2014 assessed value; address; age; sale date; sale price;

personal property deduction of 5%; adjusted sale amount; and the adjusted sales ratio. The sales on the spreadsheet are sales within the subject's building.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$3,840. The subject's assessment reflects a market value of \$38,400 when using the level of assessment 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 information on seven sales of units within the subject's building that sold from June 2009 to May 2012 for prices ranging from \$22,199 to \$87,000.

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).

As to the appellant's sales ratio study argument, the appellant provided sales information and no descriptions for 12 condominium units located within the subject's building complex. The appellant argues that the sales ratio from these sales is above the ordinance or actual level of assessment used by the county. The Board finds this sales study insufficient and gives it little weight.

The Board finds the appellant did not choose random properties within the county to analyze sales information, but instead chose properties located in the subject's building complex. The Court has stated that when comparable properties are handpicked and not random, the study cannot be viewed as representative of the county's assessments as a whole. Peacock v. Illinois Property Tax Appeal Board, 339 Ill.App.3d 1060, 1069, 792 N.E.2d 367, 374 (4th Dist. 2003). Moreover, the Board finds this study was conducted by the appellant's attorney, who cannot act in the capacity of both an advocate and a witness. 86 Ill.Admin.Code §1910.70(f).

The Board also finds the best evidence of market value to be the appellant's last nine sales on the spreadsheet and the board of review's comparables #2 and #3, which are also on the appellant's spreadsheet. These properties sold from February 2012 to January 2014 for prices ranging from \$18,000 to \$50,000. The subject's assessment reflects a market value of \$38,400 which is within the range of the comparables. After adjustments to the comparables for sales conditions, the Board finds that the appellant failed to show 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Acting Member

Member



Member



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: November 21, 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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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