



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

APPELLANT: Jorge Leon
DOCKET NO.: 14-27069.001-R-1
PARCEL NO.: 12-11-102-113-1026

The parties of record before the Property Tax Appeal Board are Jorge Leon, the appellant(s), by attorney John W. Zapala, of the Law Offices of John Zapala, 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: \$ 571
IMPR.: \$14,557
TOTAL: \$15,128

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 single residential condominium unit located in a 60-unit building. It is 19 years old and is situated on a 45,413 square foot site. The unit has a 1.6780% ownership interest in the common elements, and is located in Leyden Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of the equity argument, the appellant submitted information on four equity comparables from neighboring buildings. The appellant failed to provide any information on unit square footage or percentage of ownership in the common elements.

In support of the overvaluation argument, the appellant submitted sale data for an additional four suggested comparables. Three of the four comparables were located in the subject's building. These three units located in the subject's building sold for prices ranging from \$125,000 to \$135,000 during 2012 or 2013. The appellant failed to provide any information on unit square footage or percentage of ownership in the common elements.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the total assessment for the subject of \$15,128. The subject property has an improvement assessment of \$14,557. The subject's assessment reflects a market value of \$151,280 when applying the assessment level of 10% as established by the Cook County Real Property Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted a condominium sales analysis based on seven sales that occurred in the subject's building from 2012 to 2014. This analysis concluded that the subject unit had a market value of \$158,896, or an assessed value of \$15,890. The board of review also provided a listing of each unit with its corresponding PIN and percentage of ownership in the common elements.

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 finds that although the equity comparables presented by the appellant are similar in location and design, the appellant failed to submit several key elements to comparability: the percentage of ownership allocated to each unit as well as the square footage of each unit. Without these elements, the Board is unable to determine comparability to the subject property. Therefore, the Board finds no reduction is warranted as to this issue raised by the appellant.

The appellant also 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 Board finds that the appellant failed to submit sufficient evidence to determine if the subject property was over assessed. Although the comparables presented by the appellant are similar in location, the appellant failed to submit any descriptions of the properties other than their assessed values and sale prices. The board of review, however, did provide a listing of each unit in the subject's building with its corresponding PIN and percentage of ownership in the common

elements. This can be used to analyze the appellant's three sales located in the subject's building.

The appellant's comparable #1 owns a 1.5779% in the common elements, the appellant's comparable #2 owns a 1.5668% in the common elements, and the appellant's comparable #3 owns a 1.5779% in the common elements. These three units all have lower percentages of ownership in the common elements than that of the subject's 1.6780%. Moreover, the board of review submitted five additional sale comparables that sold during 2013 and 2014 that contained property characteristics similar to the subject's and sold for prices ranging from \$154,000 to \$185,000 per unit. Accordingly, all usable sale comparables contained in the record ranged in sale price from \$125,000 to \$185,000. The subject's assessment reflects a market value of \$151,280, which is within the range established by the best comparable sales in this record. As a result of this analysis, the Board further finds that the appellant has not adequately demonstrated that the subject was overvalued and a reduction is not warranted on this basis.

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.