



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

APPELLANT: John Ebeling  
DOCKET NO.: 14-33664.001-R-1  
PARCEL NO.: 17-04-221-052-1152

The parties of record before the Property Tax Appeal Board are John Ebeling, the appellant(s); 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:** \$2,130  
**IMPR.:** \$14,528  
**TOTAL:** \$16,658

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 is a Class 2-99 residential condominium dwelling. The subject consists of a 46,490 square foot parcel of land improved with a 24 year old condominium dwelling containing 468 units. The appellant argued unequal treatment in the assessment process.

In support of this equity argument, the appellant submitted assessment data for four properties located within three blocks of the subject property. These properties are described as Class 2-99 condominium dwellings ranging in age from 27 to 58 years old and located in buildings that range in size from 161 to 196 units. The properties have total assessments that range from \$10,103 to \$12,080 or improvement assessment that range from \$14.54 to \$18.96 per square foot of living area. The subject's total assessment is \$16,658 or \$22.21 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$16,658 was disclosed. In support of the subject's assessment, the board of review also submitted a condo analysis. The memorandum shows that 15.9153% of ownership, within the subject's building sold between 1998 and 2014 for a total of \$8,283,812. An allocation of ten percent per unit for personal property was subtracted from the aggregate sales price then divided by the percentage of interest of units sold to arrive at a total market value for the building of \$46,844,558. The board also submitted a grid listing for each unit in the building: the property identification number, the percentage of ownership; the assessment. As a result of its analysis, the board requested confirmation of the subject's assessment.

### **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 PTAB finds that the appellant failed to submit sufficient evidence to determine if the subject property was equitably assessed. Although the comparables presented by the appellant are within three blocks of the subject, the appellant failed to submit a key element to comparability: the percentage of ownership allocated to each unit. Therefore, the PTAB finds that appellant submitted insufficient evidence to compare and distinguish the comparables. As a result of this analysis, the PTAB further finds that the appellant has not adequately demonstrated that the subject was inequitably assessed by the evidence and that a reduction is not warranted.

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



\_\_\_\_\_  
Acting Member

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Member



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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: June 23, 2017



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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.