



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

APPELLANT: Bozenna Garus  
DOCKET NO.: 15-26237.001-R-1  
PARCEL NO.: 12-15-116-056-1003

The parties of record before the Property Tax Appeal Board are Bozenna Garus, 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:** \$356  
**IMPR.:** \$3,141  
**TOTAL:** \$3,497

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 2015 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 residential condominium unit contained in a 47 year-old, 15-unit three-story residential condominium building of masonry construction. The property has a 10,200 square foot site and is located in Leyden Township, Cook County. It is 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 assessment inequity argument, the appellant submitted information on one suggested equity comparable, which is designated comparable #3 in the appellant's Grid Analysis. In support of the overvaluation argument, the appellant submitted information on two suggested comparable sales, which are designated comparables #1 and #2. The appellant also submitted assessment information sheets for the subject and comparable #3, and Multiple Listing Service (hereinafter, "MLS") information sheets for comparables #1 and #2. The MLS sheets did not include assessment information for comparables #1 and #2. The appellant reported that

the subject unit contained 650 square feet of living area. The appellant requested a total assessment reduction to \$2,900.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$3,497. The subject property has an improvement assessment of \$3,141, or \$4.83 per square foot of living area when using the 650 square feet of living area size reported by the appellant. The subject's assessment reflects a market value of \$34,970, or \$53.80 per square foot of living area including land, when applying the 2015 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 two units in the building which sold from 2013 through 2014 for a sales total of \$87,500. The board of review applied an 8.00% market value reduction for personal property to arrive at an adjusted market value of \$80,500 of the two units sold. The board of review disclosed the units sold consisted of 12.79% of all units in the building. The result was a full value of the property at \$629,397. Since the subject was 6.98% of all the units, the board of review suggested the market value of the subject to be \$43,932. The board of review included a list of the 15 units in its analysis with the corresponding percentages of common elements ownership for each unit; and information on their land, improvement and total assessments.

In rebuttal, the appellant argued that the board of review's sale comparables were not similar to each other. The appellant reaffirmed the request for an assessment reduction.

### **Conclusion of Law**

The appellant 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 the appellant did not submit a sufficient number of equity comparables to create a range for comparison. "Proof of unequal treatment in the assessment process should consist of ...not less than three comparable properties..." 86 Ill.Admin.Code §1910.65(b). The appellant submitted assessment information on only one equity comparable. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and holds that a reduction in the subject's assessment based on assessment inequity is not justified.

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 the appellant did not submit a sufficient number of sale comparables to create a range for comparison. The appellant did not submit “documentation of not fewer than three recent sales of suggested comparable properties...” 86 Ill.Admin.Code §1910.65(c)(4). The appellant submitted sale information on only two comparable properties. Based on this evidence, the Board finds a reduction in the subject's assessment based on overvaluation 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



Acting 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: June 23, 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.