



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

APPELLANT: Robert Channon  
DOCKET NO.: 15-27469.001-R-1  
PARCEL NO.: 20-11-413-019-1006

The parties of record before the Property Tax Appeal Board are Robert Channon, 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 **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:

**LAND:** \$4,544  
**IMPR.:** \$16,000  
**TOTAL:** \$20,544

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 105 year-old, six-unit, three-story residential condominium building of masonry construction. The property has a 7,650 square foot site located in Hyde Park Township, Cook County. It is a Class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. The appellant's evidence asserted that the subject contained 2,123 square feet of living area. In support of this argument, the appellant submitted information on three suggested equity comparables. Two of these comparables were selected from residential condominium buildings adjacent to the subject's building. The third comparable was located on the same block as the subject. The appellant submitted color photographs of the subject and the three comparables. In his brief, the appellant asserted that the two adjacent buildings and the subject's building were "all but identical in age, construction, size, design, internal layout, and condition..." [Appellant's Br., p.3] The

appellant's evidence disclosed that each of these two comparable units, one selected from each of these two buildings, contained 2,111 square feet of living area. The third comparable, selected from a near-by building, contained 1,840 square feet of living area. The appellant requested a total assessment reduction to \$19,048.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,545. The subject property has an improvement assessment of \$20,001. Although the board of review did not submit information of the living area size of the subject or of any comparables, it did submit a list of the percentages of common elements ownership of the six units contained in the subject's building. Each unit was designated by a separate Property Index Number (hereinafter, "PIN")<sup>1</sup>. The subject was designated PIN 1006 and owned 18.00% of the common elements. PINs 1001 through 1004 owned 16.00%; PIN 1005 owned 18.00%. The board of review included assessment information for each of the six units.

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. PIN 1001 sold in 2015; PIN 1003 sold in 2013; and PIN 1005 sold in 2012. The total consideration of these three sale was \$814,000. The board of review applied a 10.00% market value reduction for personal property to arrive at an adjusted market value of \$732,601 of the three units sold. The board of review disclosed the units sold consisted of 50.00% of all units in the building. The result was a full value of the property at \$1,465,202. Since the subject owned 18.00% of the common elements, the board of review suggested the market value of the subject to be \$263,736.

The appellant submitted a brief as rebuttal to the board of review's submitted evidence. The appellant argued that the board of review did not respond to his lack of uniformity argument, but that it only submitted recent sales of other units in the building. He also argued that the sales submitted by the board of review were not representative of the market value of all other units in the building since individual factors influence the sale price of each unit. The appellant reaffirmed the request for an assessment reduction.

At hearing, the appellant asserted his equity comparables were the best evidence of lack of uniformity since the board of review submitted only sale comparables. The board of review testified that the Condominium Property Act is controlling for the subject's assessment. (765 ILCS 605/10). The appellant's rebuttal argument relied on application of Pace Realty Group v. Property Tax Appeal Board, 306 Ill.App.3d 718 (2<sup>nd</sup> Dist. 1999). The appellant argued that board of review's reliance on the other five units in the subject's building is contrary to Pace Realty because those units received the same assessment as the subject as part of the same condominium building as the subject. Those five assessments were not under appeal. The appellant argued that to rely upon them as equity comparables resulted in a self-validating assessment of the subject.

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<sup>1</sup> Each PIN is designated in this decision only by its last four digits.

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

The application of Pace Realty and its interaction with the Condominium Property Act creates a question of law that the Board need not address here. Instead, the Board looks to the specific equity evidence submitted to decide this case. The Board notes that the appellant submitted three equity comparables with detailed information of living area, location, floor plan, design, number and type of rooms, construction, property record cards and age. In contrast, the board of review's evidence disclosed only the percentages of common elements ownership without additional property characteristics distinguishing one unit from another.

Therefore, the Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2 and #3. These comparables had improvement assessments that ranged from \$6.33 to \$7.60 per square foot of living area. The subject's improvement assessment of \$9.42 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and holds that a reduction in the subject's assessment is 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



Member



Acting 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: December 19, 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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