



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

APPELLANT: Frank Lima  
DOCKET NO.: 15-31067.001-R-1  
PARCEL NO.: 17-05-115-090-1002

The parties of record before the Property Tax Appeal Board are Frank Lima, 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:** \$ 2,299  
**IMPR.:** \$ 21,432  
**TOTAL:** \$ 23,731

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 2012 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject consists of a condominium unit with 1,178 square feet of living area, and a 13.30% ownership interest in the common elements. The property is located in Chicago, West Chicago 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 as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables of other residential condominium units within the subject's building. Each of these units had 1,178 square feet of living area, and had a 13.30% ownership interest in the common elements. The appellant also submitted two equity comparables for units outside the subject's building. The appellant made downward adjustments for various reason (ranging from 10% to 20%) to three of the units within the subject's building and the two units outside the subject's building. The remaining two

comparables were not adjusted, and the appellant stated that these two comparables were “100% similar to the subject with obstructed [bedroom] views on the north and south elevations, shared un-heated parting [sic] garage spaces with no premium amenities.”<sup>1</sup> Based on this evidence, the appellant requested a reduction in the subject’s assessment to \$20,171.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,731. The subject’s improvement assessment is \$21,432, or \$18.19 per square foot of living area.

In support of the subject's assessment, the board of review submitted a memorandum showing that one units in the subject’s building, or 13.30% of ownership, sold in May 2013 for a price of \$350,000. An allocation of 1.00% for personal property was subtracted from the sale price, and then divided by the percentage of interest of the unit sold to arrive at a total market value for the building of \$2,605,263.

In rebuttal, the appellant argued that the board of review’s evidence should be given no weight because one sale should not be used in determining the assessment for an entire condominium building. In any case, the appellant argued that the unit used in the board of review’s condominium analysis was not similar to the subject.

### **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 the best evidence of assessment equity to be the appellant’s comparables from within the subject’s building that have PINs ending in -1004 and -1005. As the appellant stated, these two comparables were “100% similar to the subject with obstructed [bedroom] views on the north and south elevations, shared un-heated parting [sic] garage spaces with no premium amenities.”<sup>2</sup> These comparables both had improvement assessments of \$18.19 per square foot of living area. The subject's assessment of \$18.19 per square foot of living area is identical to the improvement assessments of the best comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the

---

<sup>1</sup> The Board notes that the appellant states that these “100% similar” units have PINs ending in -1001 and -1003. However, later in the appellant’s evidentiary submission, the appellant states that PIN -1001 is superior to the subject because it has a private deck, and that PIN -1003 is superior to the subject because it has vaulted ceilings and an unobstructed view. The appellant later makes downward adjustments to these units for their alleged superiority. The appellant made no adjustments to the units with PINs -1004 and -1005. Thus, it appears that the “100% similar units” that the appellant is referring to are those units.

<sup>2</sup> See Footnote 1.

subject's improvement was inequitably assessed, and a reduction in the subject's assessment 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Frank Lima  
1345 N. Ashland Ave.  
Unit 2 South  
Chicago, IL 60622

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602