



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

APPELLANT: Olga Jordan
DOCKET NO.: 15-32130.001-R-1
PARCEL NO.: 16-13-402-061-1002

The parties of record before the Property Tax Appeal Board are Olga Jordan, 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: \$2,036
IMPR.: \$11,734
TOTAL: \$13,770

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 consists of a residential condominium unit with a 33.33% ownership in the common elements, in a three-unit building. The building is eight years old and is situated on a 3,303 square foot site. It is located in Chicago, West Chicago Township, Cook County. The subject is classified as class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant argued that there was unequal treatment in the assessment process of the subject's improvement as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data for seven suggested comparables located on the subject's block. They are improved with identical condominium buildings that are the same age, design, style, size and construction. They range in improvement assessments from \$6.28 to \$7.61 per square foot of living area. In comparison, the

subject's improvement assessment is \$9.03 per square foot of living area. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the total assessment for the subject of \$13,770. In support of its contention of the correct assessment, the board of review submitted a sales analysis using 2014 sale data from one unit in the subject's building. The analysis indicated that the full value of the subject unit is \$137,254.

The board of review also provided assessment data for the other two units in the subject's building. These units had improvement assessments that ranged from \$11,618 to \$11,737 and percentages of ownership in the common elements that ranged from 33.0% to 33.34%. Based on this analysis, the board of review requested that the subject's assessment be confirmed.

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.

Upon due consideration of the evidence submitted by the parties, the Board finds that although the appellant's comparables are similar to the subject in style, age, improvement size, and amenities, the board of review provided two additional comparable units within the subject's building that indicate the subject unit is fairly assessed. The comparables' improvement assessments range from \$8,163 to \$11,737, with the subject's improvement assessment at \$11,734. As the subject's improvement assessment falls within the range established by all of the comparables contained in the record, the Board finds that the appellant has failed to demonstrate by clear and convincing evidence that the subject is inequitably assessed.

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.