



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

APPELLANT: 2210 W Huron Cond Assoc
DOCKET NO.: 15-34896.001-R-1 through 15-34896.005-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 2210 W Huron Cond Assoc, the appellant(s), by attorney Anthony Lewis, of the Law Offices of Gary H. Smith in Chicago; 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 No Change in part and A Reduction in part** 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
15-34896.001-R-1	17-07-105-047-1001	3,627	41,216	\$ 44,843
15-34896.002-R-1	17-07-105-047-1002	3,741	42,503	\$ 46,244
15-34896.003-R-1	17-07-105-047-1003	4,739	45,261	\$ 50,000
15-34896.004-R-1	17-07-105-047-1004	2,789	31,686	\$ 34,475
15-34896.005-R-1	17-07-105-047-1005	2,799	31,807	\$ 34,606

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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of five condominium units with a combined 100.00% 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating PIN 17-07-105-047-1003 had a market value of

\$500,000 as of July 23, 2014. The appraisal states that the PIN ending in -1003 is owner occupied. The appraisal does not mention the other four units under appeal.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$218,750. The subject's assessment reflects a market value of \$2,187,500 when applying the 2015 statutory level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.00%.

In support of the subject's assessment, the board of review submitted a memorandum showing that the PINs ending in -1001, -1003, and -1004, or 63.04% of ownership, sold from February 2007 to September 2007 for an aggregate price of \$1,379,000. The aggregate sale price was then divided by the percentage of interest of the units sold to arrive at a total market value for the building of \$2,187,500. The board of review also submitted a "Motion to Dismiss," which argues that the appellant's appraisal should not be accepted as evidence because it renders an opinion of value outside the triennial reassessment period, and also because the appraisal's effective date is not the relevant lien date. The board of review argues that the appellant has not met the burden of going forward with the appeal by submitting the allegedly deficient appraisal, and, therefore, the appeal should be dismissed.

Conclusion of Law

Initially, the Board denies the board of review's motion to dismiss.

- a) Under the principles of a de novo proceeding, the Property Tax Appeal Board shall not presume the action of the board of review or the assessment of any local assessing officer to be correct. However, any contesting party shall have the burden of going forward.
- b) Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property. Failure to do so will result in the dismissal of the appeal.

86 Ill.Admin.Code §1910.63(a)-(b). The board of review's motion to dismiss is an attack on the relevancy and credibility of the appellant's appraisal, but is submitted under the guise of the appellant's alleged failure to go forward with the appeal. The appellant's burden is to "provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property." *Id.* An appraisal of the subject property is "substantive, documentary evidence" that "challenge[s] the correctness of the assessment of the subject property." As such, the appellant has met its burden of going forward with the appeal. Whether such evidence is *relevant* is an evidentiary question for the Board to determine in its role as an independent quasi-judicial body. Whether such evidence is *credible* is another determination to be made by the Board, but in its role as the impartial trier of fact. The board of review's opportunity to challenge the relevancy and/or credibility of the appellant's appraisal is not in a motion to dismiss. Instead, the opportune time would have been in its evidentiary submission, or at a hearing. Except for a brief statement on the board of review's cover sheet that the appraisal's effective date is not within the triennial reassessment period, the board of review

squandered its opportunity to challenge the relevancy and credibility of the appellant's appraisal. As such, the board of review's motion to dismiss is denied.

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

The Board finds the best evidence of market value for the PIN ending in -1003 to be the appraisal submitted by the appellant. PIN -1003's assessment reflects a market value above the best evidence of market value in the record. The Board finds PIN -1003 had a market value of \$500,000 as of the assessment date at issue. Since market value has been established the 2015 statutory level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.00% shall apply. 86 Ill.Admin.Code §1910.50(c)(2).

The Board is not persuaded that the remaining four PINs warrant a reduction. No evidence was submitted to show the independent market value of these four units. Therefore, the Board finds that the appellant has failed to prove, by a preponderance of the evidence, that these four units are overvalued, and a reduction is not warranted for these PINs.

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: September 22, 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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