



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

APPELLANT: Michael Hass  
DOCKET NO.: 15-37891.001-R-1  
PARCEL NO.: 17-08-124-035-1025

The parties of record before the Property Tax Appeal Board are Michael Hass, 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:** \$1,967  
**IMPR.:** \$25,012  
**TOTAL:** \$26,979

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 26 year-old, four-story residential condominium building of masonry construction. The condominium building contains 67 residential units. Each unit is designated by a Property Index Number (hereinafter, "PIN"). The subject is identified in the building as Unit 211, and is designated PIN 1025.<sup>1</sup> It owned 1.69% of the common elements of the condominium building. The property has a 38,813 square foot site located in West Chicago Township, Cook County. It is a Class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

Although the appellant indicated he argues assessment equity as the basis of his Petition, the evidence he submitted addresses both assessment inequity and overvaluation as the bases of the appeal. In support, the appellant submitted a brief arguing for a method of assessing his unit and the three other units (111, 311 and 411) in the same tier. The appellant's Grid Analysis disclosed

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<sup>1</sup> Each unit is identified by the last four digits of its 14-digit PIN in this decision.

the unit numbers and the corresponding PINs for each of his and the other three units. The subject unit, Unit 211, is on the second floor. Unit 111 (PIN 1010) is on the first floor directly below the subject unit. Units 311 and 411 (PINs 1040 and 1055, respectively) are on the third and fourth floor directly above the subject unit. The appellant argued that each of these four units contains “approximately 1,350 square feet of living area.” Since they are on different floors, the appellant argued that there should be a uniform increase in assessed valuation as the units progressed higher in the tier. The appellant fashioned a calculation of subtracting the total assessment of Unit 411 from the total assessment of Unit 111, and then dividing the difference by three, then adding the quotient to the subject’s total assessment to arrive at a suggested total assessment the appellant argues would be correct and fair. The appellant also submitted equity and sale information for his and the three other units in his tier. The appellant purchased his unit in 2003. The sales of the other three units occurred from 2004 through 2006. The appellant differentiated his tier from the other tiers in the building because of a September 2010 fire on the roof deck for Unit 411. Water damage to his unit, the other units in his tier, and three other units in another tier occurred due to the Fire Department’s effort to put out the fire. The appellant appended photographs depicting fire damage, a news media report about the fire, a Fire Department Incident Report, and the appellant’s sworn statement of loss to his brief. The appellant argued that this 2010 fire causes a diminution of the current market value of his and the other units in his tier.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,979. The subject property has an improvement assessment of \$25,012. The subject's assessment reflects a market value of \$269,790 when applying the 2014 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 list of the land, improvement and total assessment values for each of the 67 units in the building. Each unit was also identified by its PIN. For the subject and the three other units in the appellant’s tier, the list disclosed the percentages of common elements ownership:

Unit 111, PIN 1010—1.29 %;  
Unit 211, PIN 1025 (the subject)—1.69%;  
Unit 311, PIN 1040—1.91%;  
Unit 411, PIN 1055—1.93%.

In further support, the board of review submitted a condominium analysis with information on suggested comparable sales for eleven units in the building which sold from 2013 through 2014 for a total consideration of \$2,962,000. The board of review applied an 8.00% market value reduction for personal property to arrive at an adjusted market value of \$2,725,049 of the eleven units sold. The board of review disclosed the units sold consisted of 17.07% of all units in the building. The result was a full value of the property at \$15,963,966. Since the subject owned 1.69% of the common elements, the board of review suggested the market value of the subject to be \$269,791.

At hearing, the appellant’s testimony was a reiteration of the arguments he made in his brief. He highlighted the 2010 fire in his testimony and stated that there had not been any sales since 2006 in his tier. Consequently, the appellant acknowledged that he could only guess about market

values of those units. He argued that his property experienced a 36% increase in assessment from the beginning of 2012 through the beginning of 2015. He highlighted this time frame because it corresponded to the beginning of the general assessment periods for West Chicago Township. The appellant offered three exhibits to show his property's assessment increase over that time was excessive. The exhibits were admitted into evidence without objection from the board of review as Appellant's Exhibits #1, #2 and #3. Exhibit #1 was a report from Zillow about the median list price for condominium units located in Noble Square from December 2011 through December 2014. The appellant stated that the subject property is in an area known as Noble Square in West Chicago Township. Exhibit #2 was a Zillow report asserting the one-year change in home values in Noble Square since 2015 was 4.90%. Exhibit #3 was a print-out from the Cook County Assessor website showing the median upward change of sale prices was 12.41% during the 2012-2015 assessment period for West Chicago Township.

The board of review representative testified that the Illinois Condominium Act mandates a method of assessing condominium units that resulted in the assessment for the subject in 2015. *See* 765 ILCS 605/10. The subject's assessment was determined by recent sales of units in the building totaling \$2,962,000 and the percentage of common elements ownership of the entire condominium building. Accordingly, the board of review concluded that the subject's assessment should be \$26,979, after adjusting for an assumed deduction of 8.00% for personal property, because it owned 1.69% of the common elements. The board of review representative reiterated the information on the list it provided for percentages of common elements ownership for all units in the building. This list disclosed eleven units sold from 2013 through 2014. The board of review representative also testified that the 2010 fire was too remote in time to have any reliable bearing on the market value of the subject in 2015.

### **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 need not decide this case by applying the Condominium Act. It is sufficient that the Board finds the appellant did not submit sufficient evidence of the similarities of all the key property characteristics of his three comparables to the subject. The appellant's assertion that the living areas of the subject and the three other units in his tier are "approximately 1,350 square feet," is not supported by the evidence. In contrast, the board of review's evidence disclosed that the subject and the three other units own differing percentages of common elements. Unit 411 (PIN 1055) has the further advantage of owning the roof-top deck. These varying common elements percentages account for the differences in the assessments for the subject and the appellant's three comparables. Based on this record, the Board finds the appellant did not submit sufficient evidence of the distinguishing characteristics of the comparables to the subject, and did not demonstrate with clear and convincing evidence that the subject's improvement was

inequitably assessed. The Board 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 appellant bases his overvaluation argument on two factors: the presumed affect the 2010 fire had on the market value of his and the other units in his tier; and the Zillow reports that home prices in the Noble Square neighborhood and West Chicago Township in general have a bearing on the market value of the subject and its condominium building. The board of review correctly argued in the hearing that the 2010 fire was too remote in time to have any reliable bearing on the subject's 2015 market value. As for the three sale comparables the appellant submitted, they were far too remote in time to be reliable evidence of the market value in 2015. They were also for units of varying common elements percentages and differed in that respect from the subject. The three exhibits submitted by the appellant at hearing are not persuasive. They do not specifically pertain to the subject and the appellant's three comparables. It is, at best, speculation that these exhibits disclose reliable, relevant evidence of the subject's market value. The Board finds that based on this evidence, the appellant failed to prove by a preponderance of the evidence that the subject was overvalued. Therefore, 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: April 17, 2018



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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