



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

APPELLANT: Coventry Square Association
DOCKET NO.: 16-33672.001-C-1 through 16-33672.005-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Coventry Square Association, the appellant(s), by attorney Kevin B. Hynes, of O'Keefe Lyons & Hynes, LLC 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 **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:

| DOCKET NO | PARCEL NUMBER | LAND | IMPRVMT | TOTAL |
|------------------|--------------------|-------|---------|----------|
| 16-33672.001-C-1 | 29-23-202-024-1004 | 6,310 | 14,311 | \$20,621 |
| 16-33672.002-C-1 | 29-23-202-024-1005 | 6,310 | 14,311 | \$20,621 |
| 16-33672.003-C-1 | 29-23-202-024-1006 | 6,310 | 14,311 | \$20,621 |
| 16-33672.004-C-1 | 29-23-202-024-1007 | 6,310 | 14,311 | \$20,621 |
| 16-33672.005-C-1 | 29-23-202-024-1013 | 6,318 | 14,329 | \$20,647 |

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 2016 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 consists of five units within a 6,000 square foot, multi-unit, commercial condominium building built in 1977. The property sits on an 82,063 square foot parcel of land. The property is located in South Holland, Thornton Township, Cook County and is classified as a class 5 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity and overvaluation as the bases of the appeal. In support of the equity argument, the appellant submitted one comparable. This comparable is another unit within the subject's building that contains approximately 1,200 square feet of building area and has an improvement assessment of \$9.48 per square foot of building area.

In support of the market value argument, the appellant submitted a brief asserting that unit -1003 should receive vacancy relief. This unit is not under appeal. Color photographs and an occupancy affidavit for this unit are also included. The appellant included two county assessment printouts for units -1008 and -1009 show improvement assessments for these properties of \$3,938 which include an unexplained adjustment factor. The appellant included board of review level appeal forms for unit -1003.

Finally, the appellant included a second brief asserting that the units under appeal are not uniformly assessed and submitted assessment data on the five units under appeal as well as units -1003 and -1011. These units had improvement assessments of \$14,311 and \$11,381, respectively. The brief also requests vacancy relief for unit -1003 which is not under appeal.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$103,131 with units -004 through -1007 having a total assessment of \$20,621 each for a market value of \$82,484 each and unit -1013 having a total assessment of \$20,647 for a market value of \$82,588. The properties have improvement assessments of \$14,311 or \$14,329 per unit.

In support of the assessment the board of review submitted five sales comparables. These properties are described as general retail/freestanding or office/medical, commercial buildings. They contain between 1,200 to August 2010 to February 2015 for prices ranging from \$68.75 to \$114.35 per square foot of building area.

In rebuttal, the appellant submitted a letter asserting that the appellant's only argument is uniformity and that the board of review submitted sales to support the assesement.

Conclusion of Law

The Board finds that the market value argument made by the appellant relates to a unit not under appeal and, therefore, is not applicable to this appeal.

The taxpayer also 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 submitted a total of one comparable to support the inequity argument. In addition, the evidence included assessment information on three additional units not under appeal, -1003, -1008, and -1009. The Board finds these four units have improvement assessment from \$3,938 to \$14,311. The subject's units have improvement assessment of \$14,311 or \$14,329 which is within the range of the assessments of the comparables in this record. In addition, the Board gives less weight the improvement assessment of units -1008 and

-1009 at \$3,938 because of the unexplained adjustment factors on these properties. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the 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(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: January 21, 2020



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

Coventry Square Association, by attorney:
Kevin B. Hynes
O'Keefe Lyons & Hynes, LLC
30 North LaSalle Street
Suite 4100
Chicago, IL 60602

COUNTY

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