



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

APPELLANT: Catherine Duhr & Victoria Soto
DOCKET NO.: 16-38658.001-R-1
PARCEL NO.: 07-30-300-009-1032

The parties of record before the Property Tax Appeal Board are Catherine Duhr & Victoria Soto, 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: \$314
IMPR.: \$7,639
TOTAL: \$7,953

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 is a residential condominium unit contained in a two-story dwelling of frame and masonry construction. The subject is part of the Larkspur Homeowner's Corporation ("Larkspur"). Larkspur contains 231 residential condominium units throughout Phases 1 through 6 and Phase 8. Larkspur did not include a Phase 7. The phases were developed at about the same time and contained differing numbers of buildings in differing locations. The subject is one of 45 units contained in 15 buildings in Phase 3, which was developed in 1972. The subject owns 2.151% of the common elements of Phase 3. Features of the subject included two bedrooms and one bathroom. The evidence disclosed the subject was owner-occupied in the lien year. Larkspur is on a 260,569 square foot site; Phase 3 alone has a 39,005 square foot site. Larkspur is in Schaumburg, Schaumburg Township, Cook County. The subject is a Class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument, the appellants submitted: the Residential Petition, board of review final decision letter, a drawing depicting all the buildings in Larkspur, and descriptive and assessment information sheets for five suggested equity comparable properties; and a two-page brief summarizing their argument and listing their attached Exhibits A through H.

Exhibits A, B, C and D disclosed descriptive and assessment information for the subject, five suggested equity comparables and eight units located in Phase 1 that the appellants argued were larger, but which were assessed lower, than the subject. Exhibit E was a four-page spreadsheet created by the appellants disclosing the Property Index Numbers ("PIN"), addresses, assessment information and bedroom/bathroom features of all 231 Larkspur units. Exhibit F was the Phase 3 Declaration of Condominium Ownership ("Declaration"). Exhibit G was the Articles of Incorporation ("Articles") for Larkspur Homeowner's Corporation, which is the corporate name for the overall Larkspur development. Exhibit H was a list of the percentages of ownership of some of the Phase 3 units.

The appellants submitted an Assessment Grid Analysis with their Residential Petition. The Grid and attached assessment and description information sheets disclosed a total of five suggested equity comparable properties, four listed on the Grid and a fifth one disclosed in the attached sheets. They are described as follows: #1—located in Phase 1, PIN 1017; #2—located in Phase 6, PIN 1011; #3—located in Phase 6, PIN 1017; #4—located in Phase 6, PIN 1029; #5—located in Phase 6, PIN 1038. Each of these comparables was in a different building. The appellants included a hand-written notation on each information sheet stating that the subject and each of the five suggested comparables were designated "Unit 5" in their respective buildings.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$7,953. The subject property has an improvement assessment of \$7,639 for its 2.151% of the common elements. In support of its contention of the correct assessment, the board of review submitted a condominium analysis with information on suggested comparable sales for three units in the building, which sold from 2014 through 2015 for a total consideration of \$263,500. The board of review applied a 10.00% market value reduction for personal property to arrive at an adjusted market value of \$237,151 of the three units sold. The board of review disclosed the units sold consisted of 6.414% of all units in the building. The result was a full value of the property at \$3,697,396. Since the subject owned 2.151% of the common elements, the board of review suggested the market value of the subject was \$79,531.

The appellants submitted a rebuttal brief in which they argued the board of review erroneously treated a unit at 7543 Bristol Lane as the subject. This unit is designated PIN 1001. The appellants appended a spreadsheet and a print-out from the Phase 3 Declaration showing the percentages of the subject and the appellants' selected comparable properties as owning 2.151% of the common elements of Phase 3. The appellants reiterated their argument in favor of an assessment reduction.

At hearing, the appellants argued that the neighborhood in which the subject is located is demarcated as the entire Larkspur development of 231 residential units. The appellants referred to the Larkspur Articles and the Phase 3 Declaration in support of their argument that the subject's neighborhood should be defined by the entire 231 unit development. The Articles listed all the units by Unit number and PIN. Percentages of common elements ownership were not disclosed in either the Articles or the Phase 3 Declaration. The appellants offered into evidence a schematic of Larkspur with handwritten barriers delineating the eight distinct phases of Larkspur. Seventeen suggested comparable units were highlighted in orange marker: one unit was in Phase 1; five units were in Phase 2; four units were in Phase 3¹; two units in Phase 4; one in Phase 5; and four units in Phase 6. The Administrative Law Judge presiding over the hearing allowed this document into evidence as Appellants' Hearing Exhibit #1. The appellants argued that the suggested comparable properties were similar or larger in living area and floor plan to the subject, but were assessed at lower values than the subject. The appellants testified that they assumed Phase 3 was constructed after Phases 1 and 2, but prior to Phases 3, 4, 5, 6 and 8. The appellants further testified that they pay homeowner's association dues to Larkspur Homeowner's Corporation for streets and general common elements maintenance. They pay separate association dues to Phase 3 for the limited common elements of the buildings, such as roof, siding, and other building features.² They are separate corporate entities. The appellants testified that among the reasons the various phases were designed was to alleviate the burden of caring for the buildings.

The board of review argued at hearing that each of the phases of the overall Larkspur development has its own homeowner's association, thereby defining their separate neighborhoods.

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 threshold issue presented is to determine the subject's specific neighborhood. The subject is in Phase 3 of the 231 Larkspur development. Larkspur is incorporated under Articles of Incorporation. *See* Appellants' Exhibit G. These Articles state that there would be seven distinct Condominium Associations.³ A unit member in a specific Association also becomes a member

¹ An additional Phase 3 unit highlighted in orange was the subject, designated as PIN 1032 and marked as Building 1351.

² The Phase 3 Declaration refers to these limited common elements as "Restricted." Page 5, paragraph I.

³ There is no Phase 7. Consequently, the phases are numbered 1 through 6 and 8.

of the Larkspur Corporation. Members must pay periodic dues to Larkspur for insurance, taxes, repairs, maintenance and replacement for the common elements. The Declaration for Phase 3 states that the Grantor, the developer of Larkspur, established a “condominium association on each of the sections of the Development Area.” *See* Appellants’ Exhibit F. Phase 3 is listed as one of those sections and is defined as a parcel containing 45 multi-family units. Phase 3 is formally known as “Larkspur 3 Condominium.” These units are “separately designated and legally described freehold estates...within the perimeter walls for each of the forty-five condominium units...” The Declaration further states that Phase 3 contains “Restricted Common Elements allocated for the exclusive restricted use of each of the respective Units.” These consists of garage space and balconies and patios for each unit of Phase 3. They are for the exclusive use and enjoyment of Phase 3 unit owners. The appellants pay separate association dues only to Phase 3 for these restrictive common elements. They also pay dues to the Larkspur Corporation for general common elements that are available for use by all Larkspur unit owners.

The Board finds the corporate entities defining the Larkspur Corporation and Phase 3 distinguish their separate neighborhoods. The appellants argued that units in other phases were similar to the subject, yet were assessed at lower values than the subject. However, the photographs submitted by the appellants depict some stylistic differences. The Board also notes that the photograph submitted by the board of review, which was for PIN 1001, was not submitted to depict the subject. Rather, it appears to have been randomly selected as a photograph of a building in Phase 3. The Board looks to the photograph submitted by the appellants as depicting their building. The appellants did not submit information of how the locations of the subject as compared to their suggested comparable properties differ and how these differences affect valuation. Nor is there information of how the location of Phase 3 compares to the locations of the other six phases, and how these comparisons affect valuation. The schematics submitted by the appellants depict the phases grouped around specific streets, thereby defining geographic boundaries. Consequently, the Board finds Phase 3 constitutes a specific neighborhood for assessment valuation.

The subject owns 2.151% of the common elements of Phase 3. Other units also owning 2.151% are PINs 1001, 1005, 1017, 1020 and 1038. Each of these units own 2.151% of the common elements and are assessed at \$7,639 for their improvements, the same as the subject. The Board finds these unit are the best evidence of assessment equity. These comparable properties were most similar with the subject in their membership in Phase 3, number of bedrooms and bathrooms, building design and location. They are best comparable properties in this record. 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 holds that 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: May 21, 2019



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

Catherine Duhr & Victoria Soto
1351 Kingsburg Drive
Unit 5
Hanover Park, IL 60133

COUNTY

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