



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

APPELLANT: Carolyn Mendenhall
DOCKET NO.: 16-43229.001-R-1
PARCEL NO.: 20-24-410-025-1002

The parties of record before the Property Tax Appeal Board are Carolyn Mendenhall, the appellant(s), by attorney Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$1,303
IMPR.: \$9,007
TOTAL: \$10,310

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 is a residential condominium unit in a residential condominium building containing six units. Each unit was designated by a separate Property Index Number (PIN). The subject was designated as PIN 1002. The building is an 83-year-old, three-story, building of masonry construction. The subject owns 16.65% of the common elements. The property is situated on 7,116 square feet of land in Chicago, Hyde Park Township, Cook County. The subject is classified as a Class 2-99 property under the Cook County Real Property Assessment Classification Ordinance. There was no evidence in the record whether the subject was owner-occupied in the lien year.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted a settlement statement disclosing the subject property was purchased on July 2, 2014, for \$64,000, and a Multiple Listing Service (MLS) information sheet. The appellant also submitted a copy of the Board's decision in docket number 15-28237.001-R-1. In further support of the overvaluation argument, the appellant submitted information on six suggested comparable sales that sold from 2015 through 2016 and an analysis entitled "Market Value Equalization Based On Median Price/SF" disclosing adjustments to the property values of those comparable properties. The appellant provided information in Section IV—Recent Sale Data of the Residential Appeal that the subject was not transferred between related parties; and was advertised and sold by a realtor. The appellant failed to disclose how the transaction was settled. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$2,810.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$10,310. The subject's assessment reflects a market value of \$103,100 when applying the 2016 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 condominium analysis with information on suggested comparable sales for two units in the building. One of these sale properties was the subject; the other, PIN 1006, owned 16.67% of the common elements and sold in 2016 for \$128,000.

The subject is in Hyde Park Township, which is in a general assessment period that renews every three years. The first year of the relevant period was 2015. *See* Cook County, Ill., Code of Ordinances, ch. 74, §§31-32.

In rebuttal, the appellant reaffirmed the request for an assessment reduction.

Conclusion of Law

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the appellant failed to establish the admissibility of and to lay a foundation for the adjustments in the equalization analysis. Therefore, the Board gives them no weight. However, the Board may consider the raw, unadjusted sale data.

The lien year 2016 is in a different general assessment period than 2014, the year in which the subject sold. Cook County Code of Ordinances, *supra*. Therefore, the Board gives diminished weight to the date of the subject's sale. The Board notes the 2015 decision cited by the appellant was from the same prior general assessment period as the 2014 year of sale.

However, the parties submitted suggested sale comparable properties to address the overvaluation argument. The Board finds the best evidence of market value in the record to be the appellant's comparable sale(s) #2 and #6, and the board of review's comparable sale(s) #2. The appellant's properties and the board of review's one property sold in 2016. Each of them was similar with the subject in various key property characteristics. Yet, the Board takes note that the board of review's comparable sale was from the subject building. It owned 16.67% of the common elements, where the subject owned 16.65%.

The comparable properties sold for prices ranging from \$15,500 to \$128,000. The subject's assessment reflects a market value of \$103,100, which is within the range established by the best comparable sales in this record. Based on this evidence, the Board finds 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:

June 8, 2021



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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