



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

APPELLANT: 2336 Union Street Condominium Assoc
DOCKET NO.: 17-27808.001-R-1 through 17-27808.012-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 2336 Union Street Condominium Assoc, the appellant(s), by attorney Mary Kate Gorman, Attorney at Law 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
17-27808.001-R-1	25-31-104-021-1001	359	3,836	\$4,195
17-27808.002-R-1	25-31-104-021-1002	359	3,836	\$4,195
17-27808.003-R-1	25-31-104-021-1003	360	3,840	\$4,200
17-27808.004-R-1	25-31-104-021-1004	359	3,836	\$4,195
17-27808.005-R-1	25-31-104-021-1005	359	3,836	\$4,195
17-27808.006-R-1	25-31-104-021-1006	360	3,840	\$4,200
17-27808.007-R-1	25-31-104-021-1007	359	3,836	\$4,195
17-27808.008-R-1	25-31-104-021-1008	359	3,836	\$4,195
17-27808.009-R-1	25-31-104-021-1009	360	3,840	\$4,200
17-27808.010-R-1	25-31-104-021-1010	359	3,836	\$4,195
17-27808.011-R-1	25-31-104-021-1011	359	3,836	\$4,195
17-27808.012-R-1	25-31-104-021-1012	360	3,840	\$4,200

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 2017 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 a 12-unit condominium building. The building is 52 years old and is located on a 7,856 square foot site in Calumet 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 assessment inequity as the basis of the appeal. In support, the appellant submitted equity information regarding five properties. They had improvement assessment ranging from \$29,864 to \$30,171 or improvement assessment per unit from \$1,784 to \$1,791. The appellant indicated that the subject condominium units have an improvement assessment of \$50,360 or \$3,637 per unit. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The appellant also contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted limited sales information for four sales comparables located within one mile of the subject property. The comparables sold from May 2015 to February 2017 and for prices ranging from \$24,000 to \$29,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$50,360. In support of the assessment, the board of review submitted an analysis prepared by Lilybeth Kafka, an analyst with the Cook County Board of Review. He indicated the total consideration for the sale of one residential unit in the subject's condominium in 2010 was \$42,000. Dividing the total consideration by the percentage of interest of ownership in the condominium for the unit that sold of 8.34% indicated a full value for the condominium property of \$503,597 or an assessed value of \$50,360. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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 gives no weight to the appellant's equity comparables. First, the Board finds the appellant provided limited descriptions with respect to the subject condominium building and the five properties. The Board finds that the properties presented by the appellant were older than the subject property. For example, the subject property is 52 years old and the properties presented are 34 years old. In addition, the land size of the properties are 123,644 square feet whereas the subject is only situated on 7,856 square feet of land. Lastly, the appellant did not submit the building size on any of the properties suggested as comparables. The Board finds the appellant failed to demonstrate that the properties and the subject were similar condominiums with similar by-laws, rules, regulations, fee structures, unit sizes, amenities, occupancy rates, and parking. Based on the evidence, a reduction in the subject's assessment is not justified.

When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 339 Ill. App. 3d 529, 545 (1st Dist. 2002); National City Bank of Michigan/Illinois v. Prop. Tax Appeal Bd., 331 Ill. App. 3d 1038, 1042 (3d Dist. 2002) (citing Winnebago Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 313 Ill. App. 3d 179 (2d Dist. 2000)); 86 Ill. Admin. Code § 1910.63(e). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. Calumet Transfer, LLC v. Prop. Tax Appeal Bd., 401 Ill. App. 3d 652, 655 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(c). Having considered the evidence presented, the Board finds that the evidence indicates a reduction is not warranted.

The Board gives no weight to the appellant's sale comparables. First, the Board finds the appellant provided limited descriptions with respect to the subject condominium building and the four properties. The only evidence submitted regarding the sale comparables was the sale date and price. Some evidence regarding description of the sale comparables were derived from the equity comparables which were located in the same buildings. The Board finds that the properties presented by the appellant were older than the subject property. For example, the subject property is 52 years old and the properties presented are 34 years old. In addition, the land size of the properties are 123,644 square feet whereas the subject is only situated on 7,856 square feet of land. Lastly, the appellant did not submit the building size or percentage of ownerships on any of the properties suggested as comparables or any sale data/conditions regarding each of the properties. The Board finds the appellant failed to demonstrate that the properties and the subject were similar condominiums with similar by-laws, rules, regulations, fee structures, unit sizes, amenities, occupancy rates, and parking. Based on the evidence, 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:

December 20, 2022



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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