



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

APPELLANT: 17268 South 71st Court Homeowners Assoc.  
DOCKET NO.: 17-29639.001-C-1 through 17-29639.011-C-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 17268 South 71st Court Homeowners Assoc., the appellant(s), by attorney Jennifer Truong, of Behrens & Truong 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
17-29639.001-C-1	28-30-303-030-1001	240	4,938	\$5,178
17-29639.002-C-1	28-30-303-030-1002	240	4,938	\$5,178
17-29639.003-C-1	28-30-303-030-1003	240	4,938	\$5,178
17-29639.004-C-1	28-30-303-030-1004	240	4,938	\$5,178
17-29639.005-C-1	28-30-303-030-1006	240	4,938	\$5,178
17-29639.006-C-1	28-30-303-030-1007	240	4,938	\$5,178
17-29639.007-C-1	28-30-303-030-1008	240	4,938	\$5,178
17-29639.008-C-1	28-30-303-030-1009	240	4,938	\$5,178
17-29639.009-C-1	28-30-303-030-1010	240	4,938	\$5,178
17-29639.010-C-1	28-30-303-030-1011	240	4,938	\$5,178
17-29639.011-C-1	28-30-303-030-1012	240	4,938	\$5,178

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 eleven condominium units contained a twelve-unit condominium building of masonry construction. The building is one of many buildings in an umbrella condominium association. Each unit was designated by a separate Property Index Number (PIN). The subject consists of PINs 1001 through 1004, and PINs 1006 through 1012. PIN 1005 was not included in the subject under appeal. Each of the PINs, except PIN 1012, own 8.33% of the common elements; PIN 1012 owns 8.37%. The property is situated on 4,622 square feet of land in Bremen Township, Cook County. The subject is 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 of this argument, the appellant submitted information on four suggested equity comparable properties. Comparable #1 was for a twelve-unit building; Comparable #2 was for a twelve-unit building; Comparable #3 was for one unit; Comparable #4 was for two units. These properties were condominium units in other buildings in the umbrella association.

The board of review did not submit evidence in support of the assessment. The Board entered an Order of Default against the board of review. On September 10, 2019, the Board denied the board of review's Motion to Vacate Default. The board of review assessed each of the eleven units at \$5,178.

### **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 comparable properties 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 finds the evidence submitted does not contain information about the suggested comparable properties in enough detail to make meaning comparisons to the subject, such as features of specific units or location and the effect it may have on assessments.

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:

October 19, 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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