



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

APPELLANT: 17248 South 71st Court Homeowners Assoc.  
DOCKET NO.: 17-29855.001-C-1 through 17-29855.011-C-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 17248 South 71st Court Homeowners Assoc., the appellant, 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>
17-29855.001-C-1	28-30-303-027-1001	240	5,010	\$5,250
17-29855.002-C-1	28-30-303-027-1002	240	5,010	\$5,250
17-29855.003-C-1	28-30-303-027-1003	240	5,010	\$5,250
17-29855.004-C-1	28-30-303-027-1004	240	5,010	\$5,250
17-29855.005-C-1	28-30-303-027-1005	240	5,010	\$5,250
17-29855.006-C-1	28-30-303-027-1006	240	5,010	\$5,250
17-29855.007-C-1	28-30-303-027-1008	240	5,010	\$5,250
17-29855.008-C-1	28-30-303-027-1009	240	5,010	\$5,250
17-29855.009-C-1	28-30-303-027-1010	240	5,010	\$5,250
17-29855.010-C-1	28-30-303-027-1011	240	5,010	\$5,250
17-29855.011-C-1	28-30-303-027-1012	240	5,010	\$5,250

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 of the appellant's appeal are 11 condominium units within a 12-unit masonry condominium building. The building is 43 years old. The building is located on a 4,622 square

foot site in Tinley Park, Bremen 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 improvement assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on a total of 27 condominium units from 4 condominium buildings located in Tinley Park. The comparables have improvement assessments ranging from \$4,506 to \$4,710.

Based on this evidence the appellant requested the subject's total assessment be reduced to \$52,382.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$57,750 or individual total assessments of \$5,250 per condominium unit. The subject property has a total improvement assessment of \$55,110 or individual improvement assessments of \$5,010 per unit. In support of its contention of the correct assessment the board of review disclosed that all of the subject condominiums have uniform assessments and submitted sales information regarding two comparable residential units from within the subject's condominium building. The comparables sold in January 2014 and March 2015 for prices of \$50,000 and \$55,000. The board of review evidence disclosed that the assessments within the condominium are determined using sales within the condominium and prorating the market value among the units in accordance with their respective percentage of ownership.

Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal critiquing the board of review's submission.

### **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 finds the best evidence of assessment equity to be the board of review's evidence disclosing that the subject condominiums have uniform improvement assessment of \$5,010 per condominium unit. Furthermore, the two comparables, both of which are included as subject of this appeal, from within the subject's condominium building that sold in January 2014 and March 2015 for prices of \$50,000 and \$55,000, would reflect total assessments of \$5,000 and \$5,500 based on their market value. The subject's individual total assessments of \$5,250 reflect an individual market value of \$52,500 when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%, which fall between the two comparable sales from the subject's building. The Board gave less weight to

the appellant's comparable analysis as it was based on condominium units located outside of the subject's condominium. The appellant made no showing that these condominiums were subjected to similar Condominium Declarations, have similar market values and have similar features with similar percentages of ownership in their respective condominiums as the subject units.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvements were 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: August 24, 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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