



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

APPELLANT: James Johnston  
DOCKET NO.: 17-31057.001-R-1 through 17-31057.005-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are James Johnston, 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 **A Reduction** 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>
17-31057.001-R-1	24-36-109-044-1001	459	4,003	\$4,462
17-31057.002-R-1	24-36-109-044-1002	459	4,003	\$4,462
17-31057.003-R-1	24-36-109-044-1003	459	4,003	\$4,462
17-31057.004-R-1	24-36-109-044-1004	459	4,003	\$4,462
17-31057.005-R-1	24-36-109-044-1005	459	4,003	\$4,462

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 five condominium units in a five-unit condominium building, each with a 20% ownership interest in the common elements. The units are owned by the same individual. The building is 53 years old and is located on a 5,400 square foot site, in Worth 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 overvaluation as the basis of the appeal. In support of this argument, the appellant submitted descriptive information on three suggested comparable sales, along with their corresponding printouts from the MLS. They sold from July 2015 through October 2015 for prices ranging from \$25,000 to \$30,604. All of the suggested comparables are located in Blue

Island within one mile of the subject property. The permanent index numbers (PINs) for the comparables were disclosed on the grid sheet as well as the MLS printouts. All of the suggested comparable sales are compulsory sales, with the appellant indicating that there were never any sales in the subject building. The appellant also indicated that these three suggested sales were to be utilized as comparables for each unit in the subject property. The appellant requested a total assessment reduction to \$4,462 for each individual PIN.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,933 per unit, or an aggregate assessment of \$44,665. The subject's assessment reflects a market value of \$446,650 when applying the 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 indicated the subject unit identified by PIN -1001 sold in January 2016 for \$89,330 but failed to provide any evidence of this purported sale.

### **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 meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appellant's comparables #1 through #3, as these were the only sales submitted for consideration. The board of review argued the sale for the subject unit identified by PIN -1001 was the best evidence of market value, however, the appellant indicated the subject units never sold and no evidence of the sale was provided by the board of review. Based on evidence submitted, the Board finds that the subject property's current assessed value is above that indicated by the best market evidence contained in the record. Accordingly, a reduction in the subject's assessment to the appellant's request is 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: March 16, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

James Johnston  
570 Aspen St  
Frankfort, IL 60423

COUNTY

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