



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

APPELLANT: Josefa Carlos
DOCKET NO.: 17-35878.001-R-1
PARCEL NO.: 27-23-119-024-1001

The parties of record before the Property Tax Appeal Board are Josefa Carlos, 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 **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: \$1,014
IMPR.: \$11,211
TOTAL: \$12,225

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 is a residential condominium unit located in Orland Township, Cook County. It has a 4.1670% ownership interest in the common elements. The building is 12 years old and is situated on a 64,906 square foot site. It 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 of this argument the appellant submitted information on four suggested equity comparables. Comparables #1 and #2 were located in a different association than the subject, while comparable #3 and #4 were located in the subject's building. The suggested comparables range in improvement assessment per square foot of living area from \$0.49 to \$5.57.

The appellant also contends overvaluation as the basis of appeal. The appellant included sale information on the grid sheet with sale data ranging from 2006 through 2014.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the total assessment for the subject of \$12,225. The subject property has an improvement assessment of \$11,211. In support of its contention of the correct assessment, the board of review submitted information on 19 equity comparables, all located in the subject's building with the identical percentage of ownership in the common elements, as well as four units that had a percentage of ownership in the common elements of 4.1650%. The 19 identical comparables had an assessed value of \$12,225.

The board of review also provided a condominium sales analysis using four sales in the subject's building that occurred within three years of the January 1, 2017 valuation date. These sales sold between March 2014 and May 2016. They ranged in sale price from \$128,000 to \$140,000 and in ownership percentage from 4.1650% to 4.1670%. The board of review's sale analysis indicates a market value for the subject unit of \$132,891, and corresponding assessment of \$13,289.

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.

Initially, the Board notes that the appellant utilized 2016 assessment data for equity comparables #3 and #4, not 2017 assessment data as is required. The Board finds the best evidence of assessment equity to be the 19 comparables in the subject's building that have the identical percentage of ownership in the common elements. The subject unit and these comparables all have the identical assessed value of \$12,225. 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 a reduction in the subject's assessment is not justified.

The appellant also 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 has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the appellant's comparable #4, as well as the additional three sales in the board of review's analysis, as one of the board of review's sales is identical to the appellant's comparable #4. This analysis indicates a fair market value

above the market value indicated by the subject's current assessment. Accordingly, the appellant has not proven by a preponderance of the evidence that the subject is overvalued and reduction in assessed value is not warranted.

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 23, 2019



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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