



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

APPELLANT: Adolfo Vega
DOCKET NO.: 17-36565.001-C-2
PARCEL NO.: 17-30-401-018-1007

The parties of record before the Property Tax Appeal Board are Adolfo Vega, the appellant(s), by attorney Louis Capozzoli, Attorney at Law in Des Plaines; 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:

LAND: \$ 46,284
IMPR.: \$ 424,405
TOTAL: \$ 470,689

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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of an industrial condominium unit with a 16.94% ownership interest in the common elements. The property is located in Chicago, South Chicago Township, Cook County. The subject is classified as a class 5-89 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 equity comparables, all of which are a part of the subject's condominium association. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$470,489.

The board of review submitted its “Board of Review Notes on Appeal” disclosing the total assessment for the subject of \$614,025. The subject property has an improvement assessment of \$567,741.

In support of its contention of the correct assessment, the board of review submitted information on six sale comparables from the CoStar comps service.

At hearing, Robert Capozzoli testified on behalf of the appellant regarding the descriptions of the subject and the appellant’s equity comparables. The appellant also submitted the AINQ printouts for the subject and the four comparables into evidence, which all list the market value for the entire condominium association. These documents were accepted into evidence, without objection from the board of review. On the subject’s AINQ printout, the condominium association’s market value is listed as \$13,405,940, while the comparables’ AINQ sheets all list the condominium association’s market value as \$10,021,377. The board of review rested on the evidence previously submitted.

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 meet this burden of proof, and a reduction in the subject’s assessment is warranted.

Uniformity in taxation, as required by the constitution, implies equality in the burden of taxation, and this equality in burden cannot exist without uniformity in the basis of assessment as well as in the rate of taxation. Bistor v. McDonough, 348 Ill. 624, 629 (1932). The rule of uniformity requires an equality of taxation in proportion to the value of the property taxed. It prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. People ex rel. Wangelin v. Gillespie, 358 Ill. 40, 47 (1934).

Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 401 (1960). As stated above, the AINQ printout for the subject lists the condominium association’s market value as \$13,405,940, while the comparables’ AINQ printouts all list the condominium association’s market value as \$10,021,377. This disparity clearly runs afoul of the Illinois Supreme Court’s directives in Apex Motor Fuel that, for constitutional uniformity to be achieved, similar properties must have a similar value. This directive is acutely important when assessing condominium units, as the Condominium Property Act requires property tax assessments to be levied against each unit owner according to the unit’s corresponding percentage of ownership. 765 ILCS 605/10. If the assessment for each condominium unit is based on different market values for the condominium

association, the percentage of ownership (for *ad valorem* real estate tax purposes) would be meaningless.

The Board finds that the subject's assessment was determined using a different market value than the remaining condominium units within the same condominium association, which resulted in a non-uniform assessment under Apex Motor Fuel and the Condominium Property Act. Based on this record, the Board finds the appellant did demonstrate, with clear and convincing evidence, that the subject's improvement was inequitably assessed, and that a reduction in the subject's assessment 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: May 26, 2020



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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