



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

APPELLANT: Elliott Musial
DOCKET NO.: 17-39168.001-R-1 through 17-39168.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Elliott Musial, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-39168.001-R-1	14-32-111-029-1001	14,731	62,522	\$ 77,253
17-39168.002-R-1	14-32-111-029-1003	1,339	5,683	\$ 7,022

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 a condominium unit and an associated parking space. The condominium unit has a 55.00% ownership interest in the common elements, and the parking space has a 5.00% ownership interest in the common elements, resulting in a combined 60.00% ownership interest in the common elements. The property is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance. No evidence was submitted as to whether any of the subject units are owner occupied.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables. Comparables #1 and #2 were condominium units from outside the subject's condominium association. Comparable #3 was another unit within the subject's condominium association with 35.00% interest in the

common elements. Comparable #4 consisted of a single-family dwelling. The appellant's evidence states that Comparable #3 has an associated parking space that has a 5.00% ownership interest in the common elements. Based on this evidence, the appellant requested a reduction in the subject's aggregate assessment to \$69,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$84,275. The subject's improvement assessment is \$68,205. The improvement assessment for the entire condominium association is \$127,248.

In support of the subject's assessment, the board of review submitted a memorandum showing that the subject unit with the PIN ending in -1001 sold in October 2015 for a price of \$829,577, and that appellant comparable #3 sold in May 2014 for \$575,000. A deduction of 10.00% was deducted from the aggregate sale price, which was then divided by the percentage of interest of the units sold to arrive at a total market value for the building of \$1,264,121.

At hearing, both parties reaffirmed 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 not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that the appellant failed to provide pertinent information regarding the comparables that were submitted, such as the comparables' improvement size, age, and percentage of ownership in the common elements. As such, the Board is unable to determine whether the comparables are similar to the subject.

Additionally, when looking to the other condominium units that are part of the subject's condominium association, it is clear that the subject is not inequitably assessed.

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). Additionally, 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.

As stated above, the subject's condominium association contains two living units and two parking spaces, and a total improvement assessment of \$127,248. The subject living unit has a 55.00% ownership interest in the common elements, meaning that under Apex Motor Fuel and the Condominium Property Act, its *ad valorem* real estate tax assessment should be \$69,986. It is currently \$62,522, and, thus, a reduction is not warranted. The subject parking space has a 5.00% ownership interest in the common elements, meaning that its *ad valorem* real estate tax assessment should be \$6,362. It is currently \$5,683, and, thus, a reduction is not warranted. As the subject's current assessment does not run afoul of Apex Motor Fuel or the Condominium Property Act, the Board finds that the subject is equitably assessed, and a reduction in the subject's assessment 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: 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

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

APPELLANT

Elliott Musial
2245 N Wayne Ave
Chicago , IL 60614

COUNTY

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