



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

APPELLANT: 1441 N. Paulina Condo Assoc.
DOCKET NO.: 17-46141.001-R-1 through 17-46141.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 1441 N. Paulina Condo Assoc., the appellant, by attorney Noah J. Schmidt, of Schmidt Salzman & Moran, Ltd. 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-46141.001-R-1	17-06-214-047-1001	4,278	38,386	\$42,664
17-46141.002-R-1	17-06-214-047-1002	2,581	23,109	\$25,690
17-46141.003-R-1	17-06-214-047-1003	2,740	24,580	\$27,320

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 a three-unit residential condominium building that is approximately 129 years old. The condominium unit ending in PIN 1001 has 2,088 square feet of living area, the unit ending in PIN 1002 has 1,257 square feet of living area, and the unit ending in PIN 1003 has 1,337 square feet of living area. The building has a total 4,692 square foot of building area. The property has a 2,400 square foot site and is located at 1441 N. Paulina St., Chicago, West Chicago Township, Cook County.¹ The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The property description of the subject property was gleaned from the appellant's documentation.

The appellant, through counsel, marked contention of law, recent sale, and assessment inequity as the bases of the appeal. With respect to the contention of law argument, the appellant requested the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2016 tax year be carried forward to the 2017 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). Under Section IV – Recent Sale Data of the Residential Appeal petition the appellant disclosed the purchase of one of the units from the seller John Paolucci on November 29, 2016 for \$380,000 preceding the September 15, 2020 issuance of the 2016 PTAB decision under docket numbers 16-34967.001-R-1 through 16-24967.003-R-1 which lowered each of the condominium units’ assessment based upon an agreement of the parties. The appellant reported in the Residential Appeal petition that the subject units are owner-occupied residences.

In support of the assessment inequity argument the appellant submitted information on five equity comparables that are located within the same neighborhood code. The comparables are improved with class 2-11, two-story or three-story, multi-family buildings ranging in size from 4,644 to 4,699 square of building area. and ranging in age from 108 to 133 years old.² These properties have improvement assessments ranging from \$54,569 to \$61,312 or from \$11.66 to \$13.04 per square foot of building area.

In the supplemental brief, the appellant’s attorney contends that since the time of the 2016 assessment reduction there have been no capital improvements made to the property which would materially increase the market value. As 2017 is the last year of the 2015-2017 triennial assessment cycle, the appellant’s attorney requested the subject’s assessment be revised so as not to exceed the PTAB’s 2016 assessments for each of the condominium units with a combined total assessed value for the three units of \$95,674. Based on the evidence, the appellant requested within the “Addendum to Petition” that the assessments for each of the condominium units for the 2017 tax year be reduced to reflect the prior year’s 2016 PTAB decision.

The board of review submitted its “Board of Review Notes on Appeal” in which there are discrepancies in the assessments reported prior to and after board of review action. The board of review disclosed that no township equalization factor was applied for the subject property in 2017.

In support of its contention of the correct assessment the board of review submitted a condominium sales analysis prepared by Dana Pointer, an analyst with the Cook County Board of Review. The analyst confirmed the sale data of the subject’s condominium unit PIN ending in 1002 that sold in November of 2016 for a total consideration of \$380,000. The board divided this amount by the 26.8860% ownership interest of the condominium that sold resulting in a full market value for the condominium property of \$1,413,374 or a full assessed value for the property of \$141,337. The analyst then multiplied the \$141,337 by the ownership percentage of each condominium unit to derive the total assessment for each unit. Based on this analysis, the board of review requested that each unit’s 2017 assessment reflect a total revised assessment of \$62,989 with a 44.5670% ownership interest for PIN ending in 1001, \$37,999 with a 26.8860%

² The computer printouts from the Cook County Assessor’s Office submitted by the appellant shows their comparables as being class 2-11 properties instead of the class 2-99 properties shown in the appellant’s grid analysis.

ownership interest for PIN ending in 1002, and \$40,347 with a 28.5460% ownership interest for PIN ending in 1003.

Conclusion of Law

The appellant, in part, raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2016 tax year should be carried forward to the 2017 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted on this basis.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds the appellant's contention of law argument regarding section 16-185 of the Property Tax Code (35 ILCS 200/16-185) is controlling in this matter. Therefore, in light of this finding, the PTAB finds it does not need to further address the appellant's other arguments. The record disclosed the Property Tax Appeal Board issued a decision in September 2020 reducing the subject's assessment for the 2016 tax year under docket numbers 16-34967.001-R-1 through 16-24967.003-R-1 based upon an agreement of the parties. The record further indicates the subject property is an owner-occupied dwelling, that 2016 and 2017 are within the same general assessment period, and that no township equalization factor was applied in 2017. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's decision for the previous tax year.

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: November 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

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