



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

APPELLANT: 1429 Catalpa Condo Assn.
DOCKET NO.: 18-28434.001-R-2 through 18-28434.006-R-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 1429 Catalpa Condo Assn., the appellant(s), 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 **No Change** Board of Review is warranted. The correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
18-28434.001-R-2	14-08-108-053-1001	345	1,549	\$1,894
18-28434.002-R-2	14-08-108-053-1002	5,520	24,792	\$30,312
18-28434.003-R-2	14-08-108-053-1003	5,520	24,792	\$30,312
18-28434.004-R-2	14-08-108-053-1004	5,865	26,342	\$32,207
18-28434.005-R-2	14-08-108-053-1005	5,865	26,342	\$32,207
18-28434.006-R-2	14-08-108-053-1006	11,385	51,135	\$62,520

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 2018 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 six-unit condominium building. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance and located in Chicago, West Chicago Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. Only five of the condominium units are being contested. In support of this argument, the appellant submitted five sale comparables classified as 2-99 properties under the Cook County Real Property Assessment Classification Ordinance. The comparables sold from August 2016 to December 2017 for prices

ranging from \$101,664 to \$165,000. The appellant's brief states that the properties are two bedroom condominium units and located in 4-20 unit condominium buildings. The appellant submitted multiple listing printouts for each sale comparable. The appellant requested an assessment value of \$80,144.

The board of review decision letter disclosed the total assessed value of the subject property as \$189,452. The board of review did not submit any evidence.

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 not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted data on a total of five suggested comparable properties. The comparables provided by the appellant are 4-20 unit condominium buildings while the subject is only a six unit building. The appellant did not provide any characteristics such as age, construction, and amenities of the subject other than number of bedrooms and number of units. Due to lack of characteristics of the subject and lack of similarity between the subject and suggested comparables based on size of condominium buildings, the Board is unable to make a determination of comparability. Accordingly, 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 on this basis.

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 20, 2022



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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