



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

APPELLANT: Frederick Williams, Sr.  
DOCKET NO.: 18-33236.001-R-1  
PARCEL NO.: 30-32-403-129-1031

The parties of record before the Property Tax Appeal Board are Frederick Williams, Sr., 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:** \$1,204  
**IMPR.:** \$7,487  
**TOTAL:** \$8,691

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 residential condominium unit with a 1.31% interest in the common elements. The unit is part of an 80-unit condominium building that is over 20 years old. The property has a 175,068 square foot site and is located in Thornton Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of the equity argument the appellant submitted information on four equity comparables for four condominium units, one of which was located in the same building as the subject unit. The appellant did not provide a percentage of ownership in the common elements for the suggested comparables, however, he indicated a square footage of living area for each comparable. No evidence of square footage was provided, and the square footage of living area for the subject unit differed on the two grid sheets provided by the appellant. The assessments for

the comparables ranged in improvement assessment per square foot value from \$2.97 to \$4.97 psf using the square footage values provided by the appellant.

In support of the overvaluation argument, the appellant submitted sale data for four suggested comparables, one of which was also reflected on the equity grid sheet. None of the four comparables were located in the subject's building and none reflected the percentage of ownership in the common elements. They sold for prices ranging from \$55,000 to \$134,000 from 2006 through 2016. The 2014 sale price of the subject for \$72,000 was also reflected on the grid sheet.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,691. The subject property has an improvement assessment of \$7,487. The subject's assessment reflects a market value of \$86,910, or \$72.43 per square foot of living area, including land, when applying the statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance, and using the appellant's square footage of living area estimate of 1,200 square feet.

In support of its contention of the correct assessment, the board of review submitted equity information on all of the other units located in the subject's building. The units identified by PINs -1011, -1051 and -1071 had a percentage of ownership interest in the common elements identical to that of the subject unit. The subject unit's improvement assessment was identical to those three comparable units.

In support of the overvaluation argument, the board of review submitted a condominium sales analysis based on 23 sales that occurred in the subject's building from 2015 to 2018. This analysis concluded that the subject's entire building had a market value of \$6,803,833, which resulted in the subject unit having a market value of \$89,130, or an assessed value of \$8,913. The board of review also provided a listing of each unit with its corresponding PIN and percentage of ownership in the common elements. Based on the evidence submitted, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

Initially, the Board notes that the subject's 2014 purchase price occurred too remote in time from the January 1, 2018 lien date to be considered reflective of its current market value.

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 the best evidence of assessment equity to be the board of review's comparables identified by PINs -1011, -1051 and -1071. The subject unit has an improvement assessment that

is identical to those three comparable units located in the subject's building, with the same percentage of ownership in the common elements. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

In support of the overvaluation argument, the appellant submitted sale data for four suggested comparables. Two of the comparables sold in 2006 and therefore were too remote in time from the January 1, 2018 lien date to be considered reflective of the subject's current market value. The remaining two suggested sale comparables were located within five blocks of the subject property, sold in 2015 and 2016, and sold for \$55,000 and \$68,000. The board of review, however, provided a listing of each unit in the subject's building with its corresponding PIN, percentage of ownership in the common elements, sale date and sale time. The Board finds the board of review's evidence to be more persuasive than the appellant's evidence.

The subject's current assessment reflects a market value of \$86,910, which is below that indicated by the best comparable sales in this record that were submitted by the board of review. As a result of this analysis, the Board further finds that the appellant has not adequately demonstrated that the subject was overvalued and a reduction is not warranted based on the evidence contained in the record.

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: March 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

AGENCY

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