



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

APPELLANT: 3114-3116 W Irving Park Condominium Assn
DOCKET NO.: 18-33387.001-R-1 through 18-33387.006-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 3114-3116 W Irving Park Condominium 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** 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
18-33387.001-R-1	13-13-325-039-1003	1,785	17,327	\$19,112
18-33387.002-R-1	13-13-325-039-1004	1,785	17,327	\$19,112
18-33387.003-R-1	13-13-325-039-1005	1,841	17,864	\$19,705
18-33387.004-R-1	13-13-325-039-1006	1,841	17,864	\$19,705
18-33387.005-R-1	13-13-325-039-1007	1,896	18,401	\$20,297
18-33387.006-R-1	13-13-325-039-1008	1,896	18,401	\$20,297

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 six condominium units within a 14-year-old, multi-story, masonry, eight-unit condominium building. The property is located in Chicago, Jefferson Township, Cook County and is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's petition only checked the box to appeal the assessment based on assessment equity. In support of the equity argument, the appellant submitted seven comparables. The

comparables are condominium units that range in age from 34 to 105 years and have improvement assessments from \$8,236 to \$18,694.

Although the appellant did not check the box to appeal the assessment based on comparable sales, the appellant included sales information on these seven comparables. These units sold from March 2017 to July 2018 for prices ranging from \$61,500 to \$81,250.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's assessment of \$118,228. The subject's assessment reflects a market value for all the appealed units of \$1,182,280 when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted the sales of two units located within the subject building that sold in 2015 and 2018 for a total value of \$540,000. The board of review adjusted this value by 1% to arrive at an adjusted value of the sales of \$534,600. The board of review then applies the percentage of ownership of the units sold of 25.8% to arrive at a value for the building of \$1,653,530.

The board of review also submitted a supplemental brief with a Motion to Dismiss for lack of standing. The board of review argues that only a taxpayer or owner has standing to appeal an assessment. The Board denies this motion as the condominium units are not individually owned under the jurisdiction of an association, but a condominium association where the owners share ownership of the common areas.

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 that the appellant failed to submit sufficient evidence to determine if the subject property was over assessed. Although the comparables presented by the appellant are similar in location, the Board finds the appellant failed to submit any evidence of the characteristics of the subject or the comparables. In addition, the appellant failed to submit a key element to comparability: the percentage of ownership allocated to each unit. Therefore, the Board is unable to determine comparability to the subject property.

Although the appellant failed to check the box for a market value argument, the Board, for arguendo, will consider this argument. 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 best evidence of market value to be the sales submitted by the board of review for a total price of \$540,000. However, the Board gives no weight to the adjustment as there is no evidence of this in the record to support this. In applying the percentage of ownership of the unit sold of 25.8% arrives at a value for the building of \$2,093,023. Applying the percentage of ownership for the units under appeal of 79.8% reflects a market value for these units of \$1,670,232. In applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%, the Board finds the appellant failed to show by a preponderance of the evidence that the subject property was overvalued, and a reduction is not 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: June 21, 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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APPELLANT

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