



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

APPELLANT: Judith Rousset  
DOCKET NO.: 18-35646.001-R-1  
PARCEL NO.: 14-29-300-107-1006

The parties of record before the Property Tax Appeal Board are Judith Rousset, the appellant, by attorney Jennifer Kanik, of the Law Offices of Terrence Kennedy Jr. 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:

**LAND:** \$6,391  
**IMPR.:** \$26,609  
**TOTAL:** \$33,000

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 condominium unit in a six-unit building located in Chicago, Lake View 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$330,000 as of January 1, 2018.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$46,280. The subject's assessment reflects a market value of \$462,800, land included, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. The board of review also submitted its Condominium

Analysis Results for 2018, which noted the sale of a unit in the subject building for \$225,000 on August 7, 2018. According to the Condominium Analysis, that unit's ownership share in the property was 14.42% while the subject unit's interest was 29.66%.

### **Conclusion of Law**

The appellant contends that 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 met this burden of proof and a reduction in the subject's assessment *is* warranted.

The appellant argues that the board of review's standard Condominium Analysis does not reflect the subject's market value because the unit has 1,474 square feet of total area, but only 794 square feet of living area. According to appellant and the appraisal, the remaining 680 square feet is a storage area that cannot be used as living area under section 13-196-510 of the City of Chicago Building Code because the ceiling height is less than seven feet in all or most of the area. According to the appellant, the calculation of appellant's ownership interest in the property does not recognize that 680 square feet of the subject unit cannot be used as living area.

The Board finds that the best evidence of market value is the appraisal submitted by the appellant. That appraisal employed the sales comparison approach, relying upon recent sales of six suggested comparable properties, including one condominium unit in the same building as the subject. The appraisal properly recognizes that 680 square feet of the subject cannot be used for living area but recognizes that it has considerable value as storage area by adjusting the sales prices of the six comparable properties downward because they all lacked a storage area of that size. The appraiser also adjusted the sale prices of those comparable properties to account for other differences between them and the subject and determined that the subject's market value was \$330,000.

Accordingly, the Board finds the subject property had a market value of \$330,000 as of the assessment date at issue. Based on the evidence, the Board therefore finds a reduction in the subject's assessment is 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

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:

February 21, 2023



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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