



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

APPELLANT: 2336 Union Street Condominium Assoc  
DOCKET NO.: 18-36859.001-R-1 through 18-36859.012-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 2336 Union Street Condominium Assoc, the appellant, by attorney Mary Kate Gorman, Attorney at Law 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
18-36859.001-R-1	25-31-104-021-1001	359	3,626	\$3,985
18-36859.002-R-1	25-31-104-021-1002	359	3,626	\$3,985
18-36859.003-R-1	25-31-104-021-1003	360	3,630	\$3,990
18-36859.004-R-1	25-31-104-021-1004	359	3,626	\$3,985
18-36859.005-R-1	25-31-104-021-1005	359	3,626	\$3,985
18-36859.006-R-1	25-31-104-021-1006	360	3,630	\$3,990
18-36859.007-R-1	25-31-104-021-1007	359	3,626	\$3,985
18-36859.008-R-1	25-31-104-021-1008	359	3,626	\$3,985
18-36859.009-R-1	25-31-104-021-1009	360	3,630	\$3,990
18-36859.010-R-1	25-31-104-021-1010	359	3,626	\$3,985
18-36859.011-R-1	25-31-104-021-1011	359	3,626	\$3,985
18-36859.012-R-1	25-31-104-021-1012	360	3,630	\$3,990

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 two-story, multi-family residence of brick construction with 12 condominium units. The dwelling was 52 years old. The property has central air conditioning

and a 7,856 square foot site and is located in Blue Island, Calumet Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts assessment inequity as a basis of the appeal. In support of this argument, the appellant submitted limited information on five suggested equity comparables. The appellant also asserted overvaluation as a basis of the appeal but did not present any sales comparables or other evidence regarding the market value of the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$47,840. The subject property has an improvement assessment of \$43,528. In support of its contention of the correct assessment, the board of review submitted limited information on four suggested sales comparables.

### **Conclusion of Law**

The taxpayer asserts assessment inequity as a basis of the appeal. The Illinois Constitution requires that real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); *Walsh v. Property Tax Appeal Board*, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. *Peacock v. Property Tax Appeal Board*, 339 Ill. App. 3d 1060, 1070 (4<sup>th</sup> Dist. 2003).

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); *Walsh*, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. *Bazyldo v. Volant*, 164 Ill. 2d 207, 213 (1995). 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Appellant submitted limited information about five suggested equity comparables. These suggested comparables are condominium units in buildings that are located about one mile from the subject properties. Each of these comparables is in a three-story, multi-family building of brick construction that is 34 years old and has a lot size of 123,644 square feet.

Appellant failed to provide other information about these suggested comparables that would be important in determining the degree of similarity between them and the subject properties, including the square footage of their living areas, number of bathrooms, number of bedrooms, and the owner's percentage of ownership interest in the common elements. See 765 ILCS 605/10(a) (real property tax is levied on each individual condominium unit and the owner's corresponding percentage of ownership in the common elements as a tract). Based on the record before the Board, it is impossible to determine whether the disparity in assessments between the

subject units and these comparables results from inequitable assessments or from material differences between the subject units and these comparables. In fact, the information in the record shows some significant differences. For example, the subject's building is 52 years old while the buildings that house the comparables are 34 years old. Under these circumstances, the appellant has failed to establish by clear and convincing evidence that the challenged assessments were inequitable. *See Kankakee County Bd. of Review v. Property Tax Appeal Bd.*, 131 Ill. 2d 1, 22 (1989) (critical consideration in assessment inequity case is the similarity of the subject to the suggested comparables).

The taxpayer also asserts 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 taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); *Winnebago County Bd. of Review v. Property Tax Appeal Bd.*, 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 on this basis *is not* warranted.

The appellant did not submit any comparable sales, appraisal of the subject property, recent sale of the subject property, or construction costs as evidence. In contrast, the board of review submitted limited information about four suggested sales comparables. Because of the appellant's failure to present evidence tending to establish the market value of the subject units, it has failed to meet its burden of showing by a preponderance of the evidence that the subject units were overvalued. Based on the evidence, the Board therefore finds that a reduction in the subject's assessment on this basis *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.



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Chairman



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Member



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Member



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Member

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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: January 17, 2023



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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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