



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

APPELLANT: Walton Terrace Condo Assn.
DOCKET NO.: 18-41177.001-R-1 through 18-41177.006-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Walton Terrace Condo Assn., the appellant, 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
18-41177.001-R-1	16-01-418-036-1001	2,495	16,980	\$19,475
18-41177.002-R-1	16-01-418-036-1002	2,495	16,979	\$19,474
18-41177.003-R-1	16-01-418-036-1003	2,656	18,075	\$20,731
18-41177.004-R-1	16-01-418-036-1004	2,656	18,075	\$20,731
18-41177.005-R-1	16-01-418-036-1005	2,816	19,159	\$21,975
18-41177.006-R-1	16-01-418-036-1006	2,816	19,159	\$21,975

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 three-story, multi-family dwelling and is improved with six residential condominium units. The building was 23 years old. The property has a 6,250 square foot site and is located in Chicago, West Chicago 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 comparable sales and assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on one comparable sale.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$124,361. The subject's assessment reflects a market value of \$1,243,614. In support of its contention of the correct assessment the board of review submitted a sales assessment analysis based on one sale dated June 2017.

Conclusion of Law

The taxpayer asserts assessment inequity as the 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 (4th 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Both parties agree on the fair market value of the property as \$1,243,614 after an adjustment factor of 5% was applied to account for personal property. The appellant argued the Board of Review's application of the Cook County Real Estate Classification Ordinance level of assessment for Class 2 properties levied at 10% is inequitable. The appellant based that argument on the Department of Revenue's sales-ratio study for 2017 which shows the median level of assessment for residential property in West Chicago Township was actually 7.85%.

In Cook County, appeals involving residential property with six or fewer units, a Board regulation allows the submission of the Department of Revenue's sales ratio studies of Class 2 residential property as evidence, but only if studies for the three years preceding the applicable tax year are submitted. *See* 86 Ill. Admin. Code §1910.50(c)(2)(A). The Board finds the appellant did not meet the requirements of this provision because only the 2017 sales-ratio study was submitted. 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.

The appellant also asserts overvaluation as the basis of this appeal. 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

Appellant's market value argument is based on one recent sale from the subject condominium building. The board of review based its calculation of that unit and other units in the building on that recent sale. As stated above, the parties do not dispute the fair market value of the property. Therefore, the appellants overvaluation argument is without merit. Under these circumstances, the appellant has failed to establish by a preponderance of the evidence that the subject property was 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.



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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