



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

APPELLANT: Douglas Min  
DOCKET NO.: 18-42128.001-R-1 through 18-42128.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Douglas Min, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC 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
18-42128.001-R-1	10-09-304-031-1068	1,545	30,077	\$31,622
18-42128.002-R-1	10-09-304-031-1266	27	542	\$569

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 single residential condominium unit and associated parking space located within a 490-unit condominium complex that is approximately 9 years old.<sup>1</sup> The property has a 384,242 square foot site located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-99 residential condominium under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. The appellant described the subject unit as containing 1,488 square feet of living area with features that included two bathrooms and central air conditioning. In support of the overvaluation argument the appellant submitted information on four comparable sales located within the subject's condominium

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<sup>1</sup> The appellant reported the subject has 490 units while the board of review analysis reported the subject has 487 units. For purposes of this appeal the Board will accept the appellant's description of the number of units.

complex described as being improved with residential condominium units that range in size from 1,143 to 1,488 square feet of living area. Each comparable has two bathrooms and central air conditioning. The sales occurred from March 2017 to March 2018 for prices ranging from \$245,000 to \$340,000 or from \$193.07 to \$236.41 per square foot of living area.

The appellant also submitted a listing of the condominium units within the complex along with their associated percent of ownership within the complex, sale dates, sale prices, and the adjusted sales prices allocating 5% of the purchase price for personal property for the units within the complex that sold. The appellant's counsel explained the relevant time period for the sales was from 2014 to 2018 and counsel identified 93 sales. According to counsel the revised assessment for the subject property should be \$15,127 based on these sales and requested the subject residential unit's total assessment be reduced accordingly. Counsel's analysis did not include the calculations used to arrive at the requested total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject condominium unit and associated parking space of \$32,191. The subject's assessment reflects a market value of \$321,910 or \$216.34 per square foot of living area when applying the level of assessment for class 2-99 residential condominiums under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of the assessment the board of review submitted a report titled Condominium Analysis Results for 2018 identifying 82 sales of condominium units in the subject's condominium complex that occurred from 2015 to 2018. The analysis indicated the total adjusted consideration for the units that sold was \$11,977,203. The percent of interest in the common elements of the complex for the units that sold was 18.8013%. Dividing the total adjusted consideration by the percentage of interest of ownership in the condominium for the units that sold of 18.8013% indicated a full value for the condominium complex of \$63,704,122. When applying the subject's percentage of ownership in the condominium of .5600% rounded,<sup>2</sup> to the estimated full value for the condominium complex resulted in an estimated market value for the subject unit and parking space of \$356,743.

### **Conclusion of Law**

The appellant 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.

First, the appellant provided information on four comparable sales consisting of units located in the subject's condominium complex that were similar to the subject dwelling in size and

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<sup>2</sup> The appellant's submission indicated the subject residential unit and associated parking space had a combined percentage of ownership in the condominium complex of .569031%. The board of review submission indicated the subject residential unit and associated parking space had a combined percentage of ownership in the condominium complex of .5647%.

features. These comparables sold for prices ranging from \$245,000 to \$340,000 or from \$193.07 to \$236.41 per square foot of living area. The subject's assessment reflects a market value of \$321,910 or \$216.34 per square foot of living area, which is within the range established by these sales. These four sales are supportive of the conclusion the subject's assessment is reflective of fair cash value.

Second, the board of review presented an analysis using 82 sales that occurred in the subject's complex. This analysis resulted in an estimated market value for the subject's condominium complex to be \$63,704,122. The board of review then applied the subject's percent of ownership in the common elements of .5600%, rounded, to this estimated full value to arrive at an estimated value for the subject property of \$356,743. The subject's assessment reflects a market value of \$321,910, which is below the estimated value calculated by the board of review using these 82 sales.

Finally, the Board gives little weight to the appellant's conclusion the subject's residential unit should have a total assessment of \$15,127 based on his alternative analysis using 93 sales in the complex as there are no calculations presented for this Board to analyze to determine the validity of the appellant's conclusion.

In summary, the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the subject's assessment 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: November 22, 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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