



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

APPELLANT: The Hermitage Condominium Association
DOCKET NO.: 18-43456.001-R-1
PARCEL NO.: 17-09-212-027-1395

The parties of record before the Property Tax Appeal Board are The Hermitage Condominium Association, the appellant(s), by attorney Steven J. Field, of Field and Goldberg, 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 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: \$1
IMPR.: \$1
TOTAL: \$2

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 is improved with an office contained in a 239-residential condominium building situated in North Chicago Township, Cook County.

The appellant contends overvaluation as the basis of the appeal by raising a contention of law. In support of this argument, the appellant submitted a brief in which it argued the subject should be assessed as a common element of the condominium property. The appellant submitted an affidavit that the office was used as an on-site management office for the benefit of the condominium association. In support, the appellant submitted: a deed trail showing the appellant, Hermitage Condo, was granted title in 1998; a bill of sale; a deed of title; two photographs; and the Declaration of Condominium Ownership. The appellant requested a total

assessment reduction to \$2, \$1 for the land assessed valuation and \$1 for the improvement assessed valuation, pursuant to Section 10 of the Condominium Property Act (765 ILCS 605/10).

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$2,471, \$1 for the land assessed valuation and \$2,470 for the improvement assessed valuation. The subject's assessment reflects a market value of \$24,710 when applying the 2018 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. The board of review did not submit evidence in support of the assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation by raising a contention of law. "Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15.

When a contention of law 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). The appellant submitted a brief and supporting documents to establish the subject as common elements of the condominium property, in accord with Section 10 of the Condominium Property Act. *Supra*. The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted. The Board finds the subject property had a total assessment of \$2 as of the assessment date at issue.

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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