



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

APPELLANT: Tanya Hrudka
DOCKET NO.: 18-43597.001-R-1 through 18-43597.010-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Tanya Hrudka, 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 |
|------------------|----------------------|-------------|----------------|--------------|
| 18-43597.001-R-1 | 17-04-422-042-1003 | 4,217 | 35,041 | \$39,258 |
| 18-43597.002-R-1 | 17-04-422-042-1004 | 3,902 | 32,424 | \$36,326 |
| 18-43597.003-R-1 | 17-04-422-042-1005 | 4,428 | 36,799 | \$41,227 |
| 18-43597.004-R-1 | 17-04-422-042-1006 | 4,059 | 33,732 | \$37,791 |
| 18-43597.005-R-1 | 17-04-422-042-1007 | 4,537 | 37,699 | \$42,236 |
| 18-43597.006-R-1 | 17-04-422-042-1008 | 4,217 | 35,041 | \$39,258 |
| 18-43597.007-R-1 | 17-04-422-042-1009 | 4,748 | 39,457 | \$44,205 |
| 18-43597.008-R-1 | 17-04-422-042-1010 | 4,379 | 36,390 | \$40,769 |
| 18-43597.009-R-1 | 17-04-422-042-1011 | 4,906 | 40,765 | \$45,671 |
| 18-43597.010-R-1 | 17-04-422-042-1012 | 4,537 | 37,699 | \$42,236 |

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 ten, single residential condominium units located within a twelve-unit condominium complex that is approximately 70 years old.¹ The property has a 2,812 square foot site located in Chicago, North Chicago Township, Cook County. The units under appeal have a combined percent of ownership in the condominium complex of 89.28%. The subject units are classified as class 2-99 residential condominiums 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 four sales of units located within the subject condominium complex. The appellant described the comparable sales as containing either 1,100 or 1,200 square feet of building area with features that included two bathrooms, central air conditioning, and two fireplaces. The sales occurred from June 2016 to December 2017 for prices ranging from \$400,000 to \$449,900 or from \$333.33 to \$374.92 per square foot of living area.

The appellant also submitted an analysis of the condominium units within the complex under appeal along with their associated percent of ownership within the complex, the sale dates of the four units that sold, their sale prices, and the adjusted sales prices allocating 5% of the purchase price for personal property for the units that sold. The appellant's analysis described the comparables under appeal having percentage of ownership in the condominium ranging from approximately 6.695% to 8.417%. The appellant's table indicated that the percentages of ownership for the comparables summed 100%, however, the percentage of ownership actually summed approximately 75.375%, rounded. According to counsel the revised total combined assessments for the subject units should be \$391,273 based on a revised market value of \$3,912,730 using these sales. The appellant requested the subject's total assessment be reduced to \$391,273. Counsel's analysis did not include the actual calculations used to arrive at the requested total market value and requested assessment based on these four sales.

The appellant submitted a copy of the board of review final decision disclosing the total assessment of each of the units under appeal, which had a combined total of \$408,977, which reflects a total market value of \$4,089,770 when applying the level of assessment for class 2-99 residential condominiums under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review did not submit its "Board of Review Notes on Appeal" but did submit a report entitled Condominium Analysis Results for 2018 which listed the parcel numbers, ownership percentage, and assessment information for each property. In the analysis, the board of review used the same four sales of condominium units in the subject's condominium complex used by the appellant. By adding the purchase prices of the units, the total consideration of the four sales was calculated to be \$1,674,900. The analysis indicated an adjustment factor of 1% or \$10,900 should be deducted from the total consideration resulting in a total adjusted

¹ The board of review provided a general description of the subject property and the percent of ownership in the condominium held by each of the units under appeal.

consideration for the units that sold of \$1,664,000.² The percent of ownership interest in the common elements of the complex for the units that sold was 36.44%. Dividing the total adjusted consideration by the percentage of ownership interest in the condominium for the units that sold of 36.44% indicated a full value for the subject condominium complex of \$4,566,413. The board of review then calculated the total ownership interest percentage of the units under appeal to be 89.28%. Applying the percentage of ownership interest in the condominium of the units under appeal to the total adjusted value, the board of review determined the full value of the units was \$4,076,893, resulting in an assessed value of the units appealed totaling \$407,689.

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.

The Board finds the best evidence of value was the analysis presented by the board of review with the exception the adjustment factor of 1% was in error and there was no support for such factor in the record. The board of review presented an analysis using four sales that occurred in the subject's complex for a total consideration of \$1,674,900. Dividing the total consideration, giving no weight to the adjustment factor as the amount was in error and the board of review provided no objective support for the use of the adjustment factor, by the percentage of ownership interest in the condominium of the units that sold totaling 36.44% results in a total value for the condominium complex of \$4,596,323. Applying the percent of ownership interest in the condominium of the units under appeal totaling 89.28% results in an estimated total value of \$4,103,597 and a total assessment of \$410,360 when using the 10% level of assessment for class 2-99 property under the Cook County Real Property Assessment Classification Ordinance. The total assessment for the condominium units under appeal is \$408,977, which is slightly below the estimated assessment using the analysis protocol developed by the board of review, excluding the adjustment factor.

The Board gives little weight to the appellant's conclusion the subject's residential units should have a combined total assessment of \$391,273 based the same four sales used in the board of review analysis. The Board finds there are no calculations presented for this Board to analyze to determine the validity of the appellant's conclusion. Additionally, there was no support for the appellant's 5% adjustment factor, there was no support for the appellant's percentage of ownership interest in the condominium attributed to each unit under appeal, and the appellant's summation of the percent of ownership in the condominium of the units under appeal is in error.

In conclusion, 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.

² The Board finds the adjustment factor of 1% should have resulted in a deduction of \$16,749 and not \$10,900 as used by the board of review.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Tanya Hrudka, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602