



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

APPELLANT: 33 North Morgan Condominium Association  
DOCKET NO.: 18-45581.001-R-1 through 18-45581.003-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 33 North Morgan Condominium Association, the appellant(s), by attorney Steven Kandelman, of Rieff Schramm Kanter & Guttman 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>
18-45581.001-R-1	17-08-447-038-1001	2,995	62,216	\$65,211
18-45581.002-R-1	17-08-447-038-1002	3,063	63,628	\$66,691
18-45581.003-R-1	17-08-447-038-1003	4,085	84,844	\$88,929

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 three residential condominium units contained in a three-unit residential condominium building. The subject building is an eleven-year-old, three-story, building of masonry construction. Each unit was designated by a Property Index Number (PIN). The units owned the following percentages of common elements: PIN 1001 29.53%; PIN 1002 30.20%; PIN 1003 40.27%. The property is situated on 2,984 square feet of land in West Chicago Township, Cook County. It is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal.<sup>1</sup> In support of this argument, the appellant submitted information on the three subject unit sales. The appellant stated a total consideration of the sales, adjusted downward by 15.00% for a personal property deduction. The appellant failed to submit evidence in support of this deduction.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the entire subject building of \$220,831. The subject's assessment reflects a market value of \$2,208,310 when applying the 2018 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. The following total assessments for the three subject units were: PIN 1001 \$65,211; PIN 1002 \$66,691; PIN 1003 \$88,929.

In support of its contention of the correct assessment, the board of review submitted a condominium analysis with information on suggested comparable sales for the three units in the building. Each sold in 2016 for a total consideration of \$2,175,000. The units sold comprised 100.00% of the common elements of the building.

### **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 market value to be the board of review's analysis. The appellant cited these same three sales but without any evidence to support a personal property deduction. Based on this evidence, the Board finds a reduction in the subject's assessment is not justified.

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<sup>1</sup> The appellant checked "Recent Sale" and "Assessment Equity" as the bases of the appeal. However, the appellant failed to submit evidence in support of either basis. Instead, the appellant submitted sales market evidence.

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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APPELLANT

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