



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

APPELLANT: James Johnston  
DOCKET NO.: 18-49974.001-R-1 through 18-49974.005-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are James Johnston, the appellant; 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
18-49974.001-R-1	24-36-109-044-1001	378	4,084	\$4,462
18-49974.002-R-1	24-36-109-044-1002	378	4,084	\$4,462
18-49974.003-R-1	24-36-109-044-1003	378	4,084	\$4,462
18-49974.004-R-1	24-36-109-044-1004	378	4,084	\$4,462
18-49974.005-R-1	24-36-109-044-1005	378	4,084	\$4,462

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 five-unit condominium building, each with a 20% ownership interest in the common elements. The units are owned by the same individual. The building is approximately 54 years old and is located on a 5,400 square foot site, in Worth 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 overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis with information on three suggested comparable sales located within the same neighborhood code as the subject. The three comparables are improved with condominium units of brick or vinyl exterior construction ranging in size from 938 to 1,075

square feet of living area. The condominiums are either 21 or 44 years old and have central air conditioning. The appellant described each condominium unit as having "on site" parking. The comparables sold from July to October of 2015 for prices ranging from \$25,000 to \$30,604 or from \$23.25 to \$31.42 per square foot of living area, land included.

The appellant indicated on the appeal form that the subject property is not an owner-occupied residence and also provided a copy of the 2017 final decision rendered by the Property Tax Appeal for the subject's condominium units under Docket Number 17-31057.001-R-1.

Based on this evidence, the appellant requested a total assessment for each condominium unit of \$4,462.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,933 per unit, or an aggregate assessment for all five condominium units of \$44,665. The subject's aggregate assessment reflects a market value of \$446,650 or \$89,330 per unit when applying the level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review indicated the subject unit identified by PIN ending in -1001 sold in January 2016 for \$89,330 but failed to provide any evidence of this purported sale.

In rebuttal, the appellant argued that the only sale utilized within the board of review's sales analysis was incorrect because none of the condominiums had sold since they were built in 1964 by the appellant.

For this 2018 tax year appeal, the Board takes notice of its prior year's decision issued under Docket Number 17-31057.001-R-1 involving the same property. In that appeal the parties submitted the same comparables sales data as evidence that was submitted for the appellant's appeal in 2018.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

For this 2018 tax year appeal, the Board concludes the parties submitted the same comparables with the same sales information that was submitted for the subject's 2017 tax appeal under Docket Number Docket Number 17-31057.001-R-1. Since no new evidence was presented, the Board reaffirms its prior year decision and finds that the best evidence of market value are the comparable sales presented by the appellant. The board of review argued the sale for the subject unit identified by PIN ending in -1001 was the best evidence of market value, however, the appellant indicated in his rebuttal that the subject's condominium have units never sold, and no evidence of the sale was provided by the board of review.

Therefore, based on the evidence in this record, the Board finds a reduction in the subject's assessment for each of the condominium units commensurate with the appellant's request is 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.

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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: July 19, 2022



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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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