



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

APPELLANT: Peter Turner
DOCKET NO.: 18-51334.001-R-1
PARCEL NO.: 31-17-111-013-1001

The parties of record before the Property Tax Appeal Board are Peter Turner, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich, 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: \$1,385
IMPR.: \$4,515
TOTAL: \$5,900

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 residential condominium unit located in an eight-unit condominium that is approximately 35 years old. The subject property has a 13.5418% ownership interest in the condominium. The condominium has a 25,578 square foot site located in Matteson, Rich 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 the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2017 tax year should be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant disclosed that the subject property is an owner-occupied residential condominium unit that was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year under Docket Number 17-44885.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$5,900 based on the evidence

submitted by the parties. The appellant's attorney asserted that tax years 2017 and 2018 are within the same general assessment period. The appellant requested the subject's total assessment be reduced to \$5,900.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,901. The subject's assessment reflects a market value of \$99,010 when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-99 property of 10%. The board of review also indicated that county assessment officials did not apply township equalization factors for the assessment year in question.

The board of review submitted a copy of a Condominium Analysis Results for 2019 for the subject's condominium building disclosing the subject unit has a 13.5418% ownership interest in the condominium. In support of its contention of the correct assessment the board of review submitted information on one comparable sale of a condominium unit located in the subject's building that had a 12.1171% ownership interest in the subject's condominium. The comparable sold in December 2018 for a price of \$99,000. The board of review determined that the total adjusted consideration for the unit was \$99,000. The board of review then divided the total adjusted consideration by the percentage of ownership interest the unit held in the condominium of 12.1171% resulting in a full market value for the building of \$817,027. Multiplying the full market value of the building by the subject's percentage of ownership of 13.5418% resulted in an estimated value for the subject unit of \$110,640 and a total assessment of \$11,064 when applying the level of assessment for class 2-99 property of 10%.

Based on this evidence the board of review requested the Property Tax Appeal Board dismiss the appeal and/or find in favor of the Cook County Board of Review and leave the assessment unchanged.

In rebuttal the appellant's counsel argued that the appeal was based on the "rollover" provision of section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and that the assessment of the subject property as established by the Property Tax Appeal Board should be maintained for the remainder of the general assessment period. Counsel further argued the board of review's evidence was not responsive to the basis of the appeal.

Conclusion of Law

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2017 tax year should be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2017 tax year should be carried forward to the 2018 tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2017 tax year. The record further indicates that the subject property is an owner-occupied dwelling and that tax years 2017 and 2018 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. The record also disclosed that no township equalization factor was applied in 2018. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior tax year's decision.

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:

May 21, 2024



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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