



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

APPELLANT: Condominium Association
DOCKET NO.: 19-23537.001-R-1 through 19-23537.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Condominium Association, the appellant(s), by attorney Ellen G. Berkshire, of Verros Berkshire, PC in Oakbrook Terrace; 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
19-23537.001-R-1	14-28-111-059-1002	5,030	34,767	\$39,797
19-23537.002-R-1	14-28-111-059-1003	5,038	34,818	\$39,856
19-23537.003-R-1	14-28-111-059-1004	5,512	38,092	\$43,604

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 2019 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 twenty-year-old residential condominium units in a multi-unit condominium building located in Chicago, Lake View Township, Cook County. Each residential condominium has its own Property Index Number (PIN). The building sits on 3,663 square feet of land. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In section 2d of the submitted residential appeal form the appellant indicated that the sole basis of this appeal was the recent sale of the subject. Appellant did not complete section IV of the residential appeal form or submit documentation of the actual sales price of the subject including a sales contract, Real Estate Transfer Declaration, listing data sheet, listing history, and Settlement Statement as required by

Property Tax Appeal Board rules. In a letter submitted by the appellant it listed, among other items, “one copy of comparable properties” as evidence submitted in support of this appeal. Based upon this evidence, the appellant requested a reduction in the subject's total assessment to reflect the purchase price.

The board of review submitted its “Board of Review Notes on Appeal” disclosing that the total assessment for the subject (all three PINs) is \$123,257. The subject’s assessment reflects a market value of \$1,232,570, including land, when applying the statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales.

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.

As a preliminary matter, the Board will only consider appellant evidence that supports the original basis of the appeal. As such the Board gives no weight to the sale of the subject condominium units. The appellant failed to provide sufficient corroborative evidence of the details of the sale and prove by a preponderance of the evidence that this was an arm’s length sale. Section IV of the residential appeal states for the appellant to, “SUBMIT DOCUMENTATION of the actual sales price (*submit copies of all that are available*) including a sales contract, Real Estate Transfer Declaration, listing data sheet, listing history, and Settlement Statement” (*emphasis in the original*). The appellant neglected to submit any of these documents and none of them appear in the record. For the purposes of the appellant’s argument of overvaluation based on a recent sale, the Board finds that without corroboration in the form of documentary evidence that this appellant has failed to meet their burden of proof and that a reduction on this basis is not justified.

While the Board finds that the appellant submitted very limited information on three comparable sales, it finds that this evidence does not support the original basis of this appeal and was not considered in its analysis of the appeal¹. However, had the board considered this evidence it would have denied the appellant’s request for a reduction in the subject’s assessment based on the submitted comparable sales properties. In accordance with the Board's procedural rules, it is recommended that "documentation of not fewer than three recent sales of suggested comparable properties together with documentation of the **similarity, proximity and lack of distinguishing characteristics of the sales comparable properties to the subject property**" be submitted for

¹ The record does not contain an amended residential appeal from the appellant requesting that the basis of the appeal be changed or that comparable sales be added as an additional basis

an overvaluation argument based upon comparable sales. (86 Ill.Admin.Code §1910.65(c)(4)). None of the required information was disclosed for the submitted suggested comparable properties.

The appellant ultimately had the burden of showing that the market value of the subject property was not accurately reflected in its assessed valuation by a preponderance of the evidence. For the reasons stated above, the Board finds a reduction in the subject's assessment based on the overvaluation argument is not 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.



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: _____

August 19, 2025



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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