



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

APPELLANT: 715 Busse Hwy Condominiums
DOCKET NO.: 19-25175.001-R-1 through 19-25175.014-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 715 Busse Hwy Condominiums, the appellant(s), by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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
19-25175.001-R-1	09-27-213-064-1001	1,742	10,199	\$11,941
19-25175.002-R-1	09-27-213-064-1002	1,219	7,139	\$8,358
19-25175.003-R-1	09-27-213-064-1003	1,219	7,139	\$8,358
19-25175.004-R-1	09-27-213-064-1004	1,219	7,139	\$8,358
19-25175.005-R-1	09-27-213-064-1005	1,234	7,226	\$8,460
19-25175.006-R-1	09-27-213-064-1006	1,258	7,367	\$8,625
19-25175.007-R-1	09-27-213-064-1007	1,278	7,486	\$8,764
19-25175.008-R-1	09-27-213-064-1008	1,844	10,796	\$12,640
19-25175.009-R-1	09-27-213-064-1009	1,234	7,226	\$8,460
19-25175.010-R-1	09-27-213-064-1010	1,234	7,226	\$8,460
19-25175.011-R-1	09-27-213-064-1011	1,234	7,226	\$8,460
19-25175.012-R-1	09-27-213-064-1012	1,262	7,389	\$8,651
19-25175.013-R-1	09-27-213-064-1013	1,262	7,389	\$8,651
19-25175.014-R-1	09-27-213-064-1014	1,289	7,552	\$8,841

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 a 14-unit residential condominium building with 100.00% total ownership interest in the common elements. The building was constructed in 1963 and is located on a 21,805 square foot site. The property is located in Park Ridge, Maine Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's residential appeal indicates contention of law as the basis of their appeal. In support of this argument the appellant submitted a legal brief entitled "Petition," a document entitled "Condominium Sale Ratio Study," a printout from "Coachlight Realty & Property Management" that contains information on percentages of ownership and handwritten language that says, "Highlighted units have recent sales and account for 20.14% of ownership interest," unofficial copies of deeds, a condominium addendum, and documents from the Cook County Recorder of Deeds.

The appellant condominium analysis in their "Condominium Sale Ratio Study" document examines three condominium sales from within the subject property: PIN 9-27-213-064-1004 sold in April 2016 for \$78,000, PIN 9-27-213-064-1007 sold in August 2017 for \$97,000, and PIN 9-27-213-064-1011 sold in June 2016 for \$85,000. The appellant then subtracted 15% from each sale price for personal property to find an adjusted sale amount. The appellant then took the 2019 total assessed value for the three respective PINs and divided that figure by their adjusted sale amount to find a sale ratio which they list as a percentage: that being 12.61% (PIN -1004), 10.63% (PIN -1007), and 11.71% (PIN -1011). The appellant then averaged these percentages to get 11.65%. The appellant then divided 10% (for the Cook County Classification Ordinance) by 11.65% (the appellant's "average ratio") to get 85.85%, which the appellant calls their assessed value adjustment factor. The appellant then argues that each of the 14 PINs within the subject property should be multiplied by 85.85%. Based on this evidence, the appellant requested a reduction in the subject's assessment to a total of \$109,051.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$127,027. The subject's assessment reflects a market value of \$1,270,270 when applying the 10% level of assessment 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 submitted information on comparable sales utilizing a condominium analysis consisting of 3 sales of condominiums from the subject's condominium complex, which reflects a 20.14% of interest of units sold. The sales comparables ranged in price from \$78,000 to \$97,000 and all sold between April 2016 and August 2017. These are the same sales used by the appellant. Taking the total consideration of the 3 sales (\$260,000) divided by the total percentage of interest of the units sold (20.14%), a full market value of the subject building is estimated at \$1,290,963 or \$129,096 in assessed value when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance. Based on this analysis, the board of review requested that the assessed value of \$127,027 be confirmed.

Conclusion of Law

The appellant argued a contention of law. “The Property Tax Appeal Board may consider appeals based upon contentions of law. Such contentions of law must be concerned with the correct assessment of the subject property. If contentions of law are raised, the party shall submit a brief in support of his position.” 86 Ill.Admin.Code §1910.65(d). “Standard of proof. Unless otherwise provided by law or stated in the agency’s rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.” 5 ILCS 100/10-15. The Board finds the appellant did not meet this burden of proof and a reduction in the subject’s assessment is not warranted.

Firstly, the board gives little weight to the appellant’s request for a reduction of the sales price of 15% based on personal property. The appellant did not provide sufficient evidence detailing that personal property was part of these sales or supply any legal basis or precedential authority that this reduction shall be given.

The appellant created their own sales ratio study, which is flawed. In paragraph 3 of the appellant’s petition, the appellant defines fair cash value by citing 35 ILCS 200/1-50, then continues the sentence with “as determined by sales ratio studies for the 3 most recent years preceding the assessment” then cited 35 ILCS 200/1-55. This is nearly a direct quote but leaves out significant language. The statute reads, “as determined by *the Department’s* sales ratio studies for the 3 most recent years receding the assessment.” *Id. (emphasis added)*. “The Department” refers to the Department of Revenue. The appellant did not submit Department of Revenue sales ratio studies to argue that a level of assessment other than 10% should be applied. Instead, the appellant crafted their own calculations based on three sales from within the subject property.

The Department of Revenue is tasked to “examine the abstracts of property assessed for taxation in the counties and in the assessment districts in counties having assessment districts, as returned by the county clerks, and shall equalize the assessments between counties as provided in this Code.” 35 ILCS 200/17-5. Furthermore, “The Department shall monitor the quality of local assessments by designing, preparing and using ratio studies, and shall use the results as the basis for equalization decisions.” 35 ILCS 200/17-10. These sales ratio studies are broad studies, often countywide, to determine equalization factors for the entire county, not of a single property.

The Board finds the appellant did not choose random properties within the county to analyze sales information, but instead chose properties located in the subject’s building complex. The Court has stated that when comparable properties are handpicked and not random, the study cannot be viewed as representative of the county’s assessments as a whole. Peacock v. Illinois Property Tax Appeal Board, 339 Ill.App.3d 1060, 1069, (4th Dist. 2003). Moreover, the Board finds this study was conducted by the appellant’s attorney, who cannot act in the capacity of both an advocate and a witness. 86 Ill.Admin.Code §1910.70(f). As such the Board finds that the appellant’s sales ratio study is insufficient and flawed and that the appellant did not meet their burden by a preponderance of the evidence and that a reduction 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: June 18, 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

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