



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

APPELLANT: Craig Sparling
DOCKET NO.: 19-31233.001-R-1
PARCEL NO.: 13-13-303-037-1014

The parties of record before the Property Tax Appeal Board are Craig Sparling, 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:

LAND: \$ 1,121
IMPR.: \$ 18,503
TOTAL: \$ 19,624

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) after receiving a decision from the Cook County Board of Review. The instant appeal challenges the assessment for tax year 2019. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

Findings of Fact

The subject consists of a condominium unit with a 7.00% ownership interest in the common elements. The property is located in Jefferson Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant makes a contention of law as the basis of the appeal. In support of this contention of law, the appellant submitted a condominium analysis showing that six units in the subject's building, or 40.00% of ownership in the common elements, sold between March 2016 and August 2017 for an aggregate price of \$1,158,000. The appellant deducted 15.00% from each comparable unit's sale price to account for personal property. The comparable units had a total assessed value of \$112,138. The appellant then divided the sale price for each unit, less the personal property deduction, by the unit's total assessment to arrive at a sale ratio for each unit.

The average of the comparable units' sale ratios was 11.56%. The appellant then divided the 2019 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance by the average of the comparable units' sale ratios of 11.56% to arrive at an adjustment factor of 86.50%. The appellant argues that this adjustment factor should be applied to the subject's current assessment. In Section II of the appeal form, the appellant stated that the subject is owner-occupied. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$16,975.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the total assessment for the subject is \$19,624. The subject's assessment reflects a market value of \$196,240 when applying the 2019 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 a condominium analysis showing that seven units in the subject's building, or 46.00% of ownership in the common elements, sold between April 2016 and October 2019 for an aggregate price of \$1,462,000. The aggregate sale price was then divided by the percentage of ownership interest in the common elements of the units sold to arrive at a total market value for the building of \$3,178,260.

Conclusion of Law

The appellant makes a contention of law as the basis for the appeal. "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.

In support of the contention of law, the appellant submitted the attorney-prepared sales ratio study. The appellate court has stated that when comparable properties used in a sales ratio study are handpicked and not random, the sales ratio 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). The appellant's attorney-prepared sales ratio study only provided comparables from within the subject's building, and, thus, it is clear that these sale comparables were handpicked, as opposed to random. Under the appellate court's holding in Peacock, the Board may properly disregard an attorney-prepared sales ratio study such as the one submitted by the appellant; and the Board does so here by according no weight to the appellant's attorney-prepared sales ratio study. Therefore, the Board finds the appellant has not proven, by a preponderance of the evidence, that the subject's assessment is incorrect based on the contention of law raised by the appellant, and finds that a reduction in the subject's assessment is not warranted.

Insofar as the appellant contends that the market value of the subject property is not accurately reflected in its assessed valuation, the Board is also not persuaded. When market value is the basis of the appeal, the value of the property must be proven 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.

“Real property taxes . . . which are authorized by law to be assessed against and levied upon real property shall be assessed against and levied upon each unit and the owner's corresponding percentage of ownership in the common elements as a tract, and not upon the property as a whole.” 765 ILCS 605/10(a).

The Board finds the best evidence of market value to be the board of review's sale comparable with the PIN ending in -1005, and the sale comparables with the PINs ending in -1004, -1006, -1007, -1009, -1010, and -1013, which were submitted by both parties. In taking the aggregate sales price of the most similar sales (\$1,462,000) and dividing by the total percentage of ownership in the common elements of the units sold (46.00%), the Board finds that the subject's building has a market value of \$3,178,260. Multiplying this market value by the subject's percentage of ownership in the common elements of 7.00% results in a market value for the subject of \$222,478. The subject's current assessment reflects a market value below the market value established by the best comparables in this record. The Board further finds that there was no evidence submitted to show that personal property was included in any of the sale transactions, and that no deduction is warranted for this factor. Based on this record, the Board finds the appellant has not proven, by a preponderance of the evidence, that the subject is overvalued, and that a reduction in the subject's assessment is not warranted.

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:

February 21, 2023



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Craig Sparling, by attorney:
Brian P. Liston
Law Offices of Liston & Tsantilis, P.C.
33 North LaSalle Street
28th Floor
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602