



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

APPELLANT: Jorge Leon  
DOCKET NO.: 19-37224.001-R-1  
PARCEL NO.: 12-11-102-113-1026

The parties of record before the Property Tax Appeal Board are Jorge Leon, the appellant(s), by attorney John W. Zapala, of the Law Offices of John Zapala, 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:** \$723  
**IMPR.:** \$19,082  
**TOTAL:** \$19,805

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

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 condominium unit in a 25-year-old, 60-unit condominium building, on a 45,413 square foot site, in Norridge, Leyden Township, Cook County. The subject has a 1.6780% ownership interest in the common elements. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant contends overvaluation as the basis of the appeal. In support of this argument, appellant submitted the sales prices of five comparable sales located in the same building as the subject property. The five units sold between January 2015 and August 2017 for prices ranging between \$174,500 and \$187,000.

Appellant also contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five suggested equity comparables located in

the same building as the subject property. The improvement assessments for the comparables ranged between \$16,954 and \$17,344. The percentage of ownership was not provided for any of the comparable properties. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$17,930.

The board of review submitted a "condominium analysis results for 2020" which listed the assessments for 2020. The subject's 2019 total assessment is \$19,805 which reflects a market value of \$198,050 using the statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance. In support of the current assessment, the board of review submitted its condominium analysis indicating 11 condominium units in the subject's building, or 17.8127% of ownership in the common elements, sold between May 2016 and September 2018 for a total value of \$2,215,500. The total sales price was then divided by the percentage ownership interest in the common elements of the units sold to arrive at a total market value for the building of \$12,437,332. The percentage of ownership of all units in the building ranged from 1.4445% to 2.1116% per unit.

### **Conclusion of Law**

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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the comparable sales submitted by both parties with sales dates between 2017 and 2018. Less weight was given to comparables that sold prior to 2017 as those sales dates are too far removed from the lien year at issue in the instant appeal. The total value of the best seven comparable sales, after applying their combined percentage interest in the common elements of 11.3232%, results in a market value for the subject's building of \$14,505,616. When multiplying this market value by the subject's percentage of ownership in the common elements of 1.6780%, the resulting market value for the subject is \$243,404. The subject's current assessment reflects a market value of \$198,050, which is below the market value established by the best comparables in this record. 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.

The taxpayer also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds appellant *did not meet* this burden of proof and a reduction in the subject's assessment *is not* warranted.

The Board finds the best evidence of assessment equity to be the assessment data submitted by the appellant on five comparables and the percentage of ownership data on these units submitted by the board of review. The Board gives no weight to the board of review's assessment data as the data pertains to the 2020 lien year. The comparables had improvement assessments that ranged from \$17,577 to \$17,981 and percentage of ownership from 1.445% to 1.4778%. The subject's improvement assessment of \$19,805 falls slightly above the range established by the comparables in this record; however, the subject's percentage of ownership of 1.6780% is also slightly above the comparables and would require an assessment that is higher than these comparables. Based on this record the Board finds appellant *did not* demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment *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:

April 18, 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

Jorge Leon, by attorney:  
John W. Zapala  
Law Offices of John Zapala, P.C.  
111 W Jackson Blvd.  
Suite 1700  
Chicago, IL 60604

COUNTY

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