



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

APPELLANT: Gzim Mila
DOCKET NO.: 19-38046.001-R-1 through 19-38046.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Gzim Mila, the appellant, 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
19-38046.001-R-1	24-08-300-036-1004	601	5,782	\$6,383
19-38046.002-R-1	24-08-300-036-1005	687	6,609	\$7,296

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 assessments 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 two individual residential condominium units located within a twelve-unit condominium building that is approximately 45 years old. The two units have a combined 16.8542% ownership interest in the condominium.¹ The building has a 10,547 square foot site and is located in Oak Lawn, Worth Township, Cook County. The subject units are each classified as class 2-99 properties under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales, one of which is located in the same neighborhood code as the subject. The comparables are either .8 of a mile or 1 mile from the

¹ As reported by the board of review and not challenged by the appellant unit -1004 has a 7.8645% ownership interest in the building and unit -1005 has an 8.9897% ownership interest in the building.

subject. Each comparable is a class 2-99 condominium unit that is either 40 or 48 years old. There is no data as to the size of the comparable condominium units. The comparable units sold from June 2017 to January 2019 for prices ranging from \$28,000 to \$52,000. There is no data within the appellant's evidence as to the ownership percentage attributable to the comparable sales within their respective condominium developments. Based on the foregoing evidence, the appellant requested reductions in the assessments of the two residential condominium units on appeal.

The board of review submitted its "Board of Review Notes on Appeal" disclosing a combined assessment for the units under appeal of \$13,679.² The subject units' combined assessment reflects a combined market value of \$136,790, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-99 of 10%.

In support of its contention of the correct assessment, the board of review submitted a document entitled Condominium Analysis Results for 2019 in which it used one sale with no sales date information. The board of review reported the unit sold for \$72,960 with an 8.9897% ownership interest in the condominium. Dividing the total consideration by the percentage of ownership in the condominium resulted in a full value for the condominium building of \$811,595. Multiplying the full value of the condominium building by the percentage of ownership in the two condominium units under appeal totaling 16.8542% results in a market value of \$136,788. Applying the 10% Ordinance level of assessment for class 2-99 property results in a total combined assessment for the units under appeal of \$13,679. Based on the foregoing evidence and analysis, the board of review requested confirmation of the subject units' assessments.

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.

The appellant provided a grid analysis of four comparable sales of residential condominium units where none of the units were located within the subject's condominium building and the appellant failed to provide any relevant data as to the sizes of the comparable units and/or their ownership percentages within their respective condominium buildings. The board of review provided a sales analysis of one undated sale in the subject's condominium unit to support its position before the Property Tax Appeal Board. The Board has given little weight to the appellant's sales evidence as none of the properties were located in the subject building and little data was provided to establish that the comparables were similar to the subject in characteristics besides being condominium units located either .8 of a mile or 1 mile from the subject.

The Board finds the best and only competent evidence of market value to be the one sale located in the subject's condominium development provided by the board of review. This unit sold for

² The board of review's reported total assessments for the two units appears to be in error based

\$72,960 and has an 8.9897% ownership interest in the condominium. The Property Tax Appeal Board calculated the sales price of the condominium unit that sold and utilized the percentage interest of ownership in the condominium for the unit that sold indicating a full value for the condominium property of \$811,595, which is conforms to the combined market value of the two units on appeal in this matter with a combined ownership interest of 16.8542% as reflected by the combined assessment of units on appeal of \$13,679. Based on this evidence, the Board finds a reduction in the subject residential units' 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: 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

AGENCY

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