



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

APPELLANT: 11911-15 S. Lawndale Condo Assn  
DOCKET NO.: 19-38496.001-R-1 through 19-38496.012-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 11911-15 S. Lawndale Condo Assn, the appellant, by attorney Timothy C. Jacobs, of Kovitz Shifrin Nesbit, in Mundelein, and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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
19-38496.001-R-1	24-26-102-076-1001	889	4,763	\$5,652
19-38496.002-R-1	24-26-102-076-1002	882	4,722	\$5,604
19-38496.003-R-1	24-26-102-076-1003	883	4,728	\$5,611
19-38496.004-R-1	24-26-102-076-1004	1,005	5,384	\$6,389
19-38496.005-R-1	24-26-102-076-1005	1,169	6,262	\$7,431
19-38496.006-R-1	24-26-102-076-1006	1,082	5,793	\$6,875
19-38496.007-R-1	24-26-102-076-1007	1,092	5,852	\$6,944
19-38496.008-R-1	24-26-102-076-1008	1,158	6,202	\$7,360
19-38496.009-R-1	24-26-102-076-1009	1,158	6,202	\$7,360
19-38496.010-R-1	24-26-102-076-1010	1,103	5,910	\$7,013
19-38496.011-R-1	24-26-102-076-1011	1,023	5,477	\$6,500
19-38496.012-R-1	24-26-102-076-1012	964	5,161	\$6,125

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 of the 12 units in the condominium building 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 12-unit residential condominium building of masonry construction. The property is located in Alsip, Worth Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal.<sup>1</sup> In support of this argument, the appellant submitted a brief and limited data on a December 2019 sale of a unit within the subject building. The appellant reported the unit sold for \$65,000 and has an 8.2420% ownership interest in the common elements of the condominium property. Using this sale and the ownership interest, the appellant's sales analysis calculated the total consideration of the condominium building to be \$788,644. Applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%, the appellant reported the respective ownership interests in the 12 units of the building ranging from 7.1060% to 9.4220% as displayed in the appellant's spreadsheet evidence seeking reduced total assessments varying from \$5,652 to \$7,431. Based on this evidence, the appellant requested reductions in each of the twelve condominium units that are set forth in this appeal.

The board of review submitted its "Board of Review Notes on Appeal." The appellant supplied a copy of the final decision issued by the Cook County Board of Review disclosing the total assessment for the 12 condominium units in the subject building have a combined assessment of \$104,129. The subject's assessment of the entire condominium building reflects a market value of \$1,041,290, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of the assessment, the board of review submitted an analysis setting forth the "total consideration from sales (see attached)" of \$80,000. Attached to the analysis are three sales of condominium units, none of which are located in the subject building. Moreover, the three attached sales fail to indicate when the properties sold, but depict sales prices respectively of \$78,000, \$98,000 and \$89,000. No market adjustment was made in the board of review's analysis. Next, the analysis reported the percentage of interest of unit(s) sold to be 7.1670%, resulting in a full market value of the entire building of \$1,116,227 which was then divided by the purported percentage of interest of ownership in a condominium unit of 7.1670% to arrive at an indicated full value for a condominium property of \$80,000. Applying the Ordinance level of assessments for class 2-99 property to the estimated market value, the analysis concluded an assessment of the "instant PINs" to be \$8,000.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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

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<sup>1</sup> Although appellant also marked "assessment equity" as a basis of the appeal, no evidence was presented in support of the inequity claim as part of a Section V grid analysis or otherwise in the filing.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best and only evidence of market value in the subject condominium building to be appellant's comparable sale that occurred in December 2019 for \$65,000. This unit has an 8.2420% ownership interest in the condominium building. Dividing the sale price of \$65,000 by the percentage of ownership interest in the condominium results in a full value for the building of \$788,644 or a total assessment for the 12 units of \$78,864 when applying the level of assessment for class 2-99 property of 10% under the Cook County Real Property Assessment Classification Ordinance, which is less than the total assessment of \$104,129 for the subject condominium building.

The Board has given less weight to the comparable sales analysis presented by the board of review as there was no showing that an \$80,000 sale of a condominium unit was similar to the units in the subject condominium building in size and/or features. Similarly, the three attached sales sheets referenced in the sales analysis likewise did not indicate that the units were similar to the subject units in size and/or features as none of the properties were part of the subject condominium building. Nor did the board of review demonstrate the purported comparable sale(s) were located in condominiums that are similar to the subject condominium building in number of units or had similar condominium declarations as the subject property.

Based on the foregoing evidence, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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:

May 21, 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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