



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

APPELLANT: Scott Harris
DOCKET NO.: 19-39795.001-R-1
PARCEL NO.: 13-15-211-046-1009

The parties of record before the Property Tax Appeal Board are Scott Harris, the appellant, by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. 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 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:

LAND:	\$876
IMPR.:	\$11,124
TOTAL:	\$12,000

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 is a condominium unit in a 93-year-old, three-story, multi-family dwelling of masonry construction with 24 units. The subject unit has one bedroom, one full bathroom, four rooms in total, a one-car garage, and 792 square feet of living area. It is located in Chicago, Jefferson Township, Cook County and 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. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$120,000 as of January 1, 2019. The appraiser employed the sales comparison approach and relied upon sales of six comparable properties, each of which were condominium units that had one bedroom, one full bathroom, and four total rooms, like the subject. The comparable properties were located between 0.23 miles and 0.85 miles from the subject. The sales took place between

November 30, 2017, and March 13, 2019. The appraiser made adjustments to the sale prices to account for differences between the subject and the suggested comparables, and he explained each of those adjustments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,210. The subject's assessment reflects a market value of \$142,100 when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. The board of review also submitted its Condominium Analysis for 2019 in which it analyzed five sales from the subject's building that took place between July 22, 2016, and October 24, 2019.

Appellant then submitted a rebuttal brief in which it argued that the board of review had not presented an appraisal or evidence conforming to the standards required of an appraisal. Appellant further argued that the methodology and analysis done by the board of review did not take into account the features of the units whose sales were analyzed, including square footage, number of bedrooms, upgrades, or conditions.

Analysis

The appellant contends that 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); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 that the best evidence of the subject's market value is the appraisal submitted by the appellant. That appraisal employed the sales comparison approach, relying upon recent sales of six suggested comparable properties. The sales took place between November 30, 2017, and March 13, 2019. The appraisal stated that the sales prices of the suggested comparable properties were adjusted to account for differences between them and the subject, and the appraiser determined that the subject's market value under the sales approach was \$120,000. Each of the appraisal's comparable properties was a condominium unit that had one bedroom, one full bathroom, and four total rooms, like the subject. The comparable properties were located between 0.23 miles and 0.85 miles from the subject. The appraiser personally inspected the subject, and relied upon MLS data for the comparables that were used.

The board of review's analysis relied upon sales from the subject building but, as appellant points out, its analysis does not take into account differences between features of the subject and the units involved in the analysis such as square footage or number of bedrooms. The subject's ownership percentage in the common elements is 6.65% while the ownership percentages of the five sales used in the Condominium Analysis for 2019 vary from 1.11% to 12.38%, which suggests the existence of some substantial differences for which no adjustments are made.

Therefore, the detailed appraisal submitted by appellant is the best evidence of the subject's market value. Accordingly, the Board finds the subject property had a market value of \$120,000 as of the relevant date. Based on the evidence, the Board therefore finds a reduction in the subject's assessment 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: 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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