



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

APPELLANT: Austin Cullom Condo Assoc.  
DOCKET NO.: 19-39953.001-R-1 through 19-39953.008-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Austin Cullom Condo Assoc., the appellant, by attorney Noah J. Schmidt, of Schmidt Salzman & Moran, 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 **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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
19-39953.001-R-1	13-17-400-041-1001	1,688	17,421	\$19,109
19-39953.002-R-1	13-17-400-041-1002	1,455	15,017	\$16,472
19-39953.003-R-1	13-17-400-041-1003	1,746	18,021	\$19,767
19-39953.004-R-1	13-17-400-041-1004	1,455	15,017	\$16,472
19-39953.005-R-1	13-17-400-041-1005	1,688	17,421	\$19,109
19-39953.006-R-1	13-17-400-041-1006	1,339	13,816	\$15,155
19-39953.007-R-1	13-17-400-041-1007	1,630	16,819	\$18,449
19-39953.008-R-1	13-17-400-041-1008	1,339	13,816	\$15,155

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 improved with a two-story condominium building containing eight units. The building is 87 years old, and it is located on a 8,512 square foot site in Chicago, 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 asserts overvaluation, assessment equity and two contentions of law as the grounds for the appeal. In support of these arguments, the appellant submitted information on recent sales of two units in the subject building. The unit whose PIN ends in 1006 sold for \$139,900 on September 12, 2017. The unit whose PIN ends in 1007 sold for \$215,000 on June 19, 2019. The appellant also submitted a brief in support of the contentions of law.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject as \$139,688. In support of its contention of the correct assessment, the board of review submitted its Condominium Analysis Results for 2020. This included information about recent sales of the same two units upon which the appellant relied and one additional unit whose PIN ends in 1005. That unit sold for \$210,000 on December 26, 2017. The total consideration for those sales was \$564,900, and the three units sold constituted a 37.736% ownership interest. Based on that data, the full value of the eight units and the common elements was \$1,496,979, indicative of a total assessed value was \$149,698, which is greater than the actual assessed value of \$139,688.

### **Conclusion of Law**

As an initial matter, the appellant asserts that the COVID-19 pandemic supports the request for a reduced assessment. The Board distinguishes between a request for relief just because the pandemic occurred, and a request based on the pandemic's effect on market conditions, or the income-producing capacity of a given property. The Board lacks statutory authority to grant a reduced assessment solely because the pandemic occurred. And the appellant has presented no evidence that the pandemic had affected the subject's market value or income-producing capacity as of January 1, 2019, the relevant valuation date. See 35 ILCS 200/9-155. Accordingly, appellant has not shown entitlement to a reduction on this basis.

The appellant also argues that there should be a 10% reduction in the assessments to account for the fact that the sales relied upon by the parties involved personal property. The appellant, however, submitted no evidence to support its contention that these sales involved personal property. Appellants do not specify the items of personal property allegedly involved in the sales, nor do they address the factors used by Illinois courts to determine whether property is real or personal. See A & A Market v. Pekin Ins. Co., 306 Ill. App. 3d 485, 488 (3d Dist. 1999). Appellant has failed to meet its burden of showing entitlement to relief by virtue of these contentions of law, so they do not warrant a reduction.

Next, the appellant asserts overvaluation as a ground for appeal. When market value is the basis of the appeal, the taxpayer must prove the value of the property 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 that the appellant failed to meet this burden of proof.

The Board finds that the best evidence of market value is the three recent sales of units in the subject building and the board of review's Condominium Analysis for 2020, which relied on those three recent sales. The total consideration for those sales was \$564,900, and the three units

sold constituted a 37.736% ownership interest. Based on that data, the full value of the eight units and the common elements was \$1,496,979, indicative of a total assessed value was \$149,698, which is greater than the actual assessed value of \$139,688.

The appellant's analysis was inferior because it was based on only two of the three recent sales of units in the subject building. Furthermore, appellant deducted 10% from the total consideration of the two sales it relied upon to account for alleged inclusion of personal property in the sales. As noted, above, however, the appellant did not produce any evidence supporting its assertion that 10% of the sales prices for the three sales was attributable to personal property. Therefore, the appellant has not met its burden of showing overvaluation by a preponderance of the evidence, and appellant is not entitled to a reduction on that basis.

The taxpayer also asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4<sup>th</sup> Dist. 2003).

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); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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 the appellant did not meet this burden of proof. In fact, appellant did not present any evidence that the assessments were inequitable, let alone clear and convincing evidence. Therefore, a reduction is not warranted on this basis, or on any of the grounds advanced by the appellant.

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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