



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

APPELLANT: 1346 West Grenshaw Condominium Assoc  
DOCKET NO.: 19-40142.001-R-1 through 19-40142.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 1346 West Grenshaw Condominium Assoc, the appellant(s), by attorney Edwin M. Wittenstein, of Worssek & Vihon 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>
19-40142.001-R-1	17-17-329-067-1001	4,251	42,918	\$ 47,169
19-40142.002-R-1	17-17-329-067-1002	4,503	45,464	\$ 49,967

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) after receiving a decision from the Cook County Board of Review. The instant appeal challenges the assessment for tax year 2019. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

**Findings of Fact**

The subject consists of two condominium units with a 100.00% ownership interest in the common elements. The property is located in West Chicago 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 assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on seven equity comparables that ranged in improvement assessment from \$11.99 to \$13.45 per square foot. These equity comparables were not located in the subject's building, and were all classified as class 2-11 property under the Cook County Real Property Assessment Classification Ordinance. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$56,422.

The board of review submitted its “Board of Review Notes on Appeal” disclosing that the total assessment for the subject is \$97,136. The subject has an improvement assessment of \$88,382.

In support of its contention of the correct assessment the board of review submitted a condominium analysis showing that one of the subject units,<sup>1</sup> or 51.44% of ownership in the common elements, sold in December 2020 for either \$525,000 or \$520,000.<sup>2</sup> The sale price of \$525,000 (found on the condominium analysis worksheet) was then divided by the percentage of ownership interest in the common elements of the unit sold to arrive at a total market value for the building of \$1,020,607. The board of review also submitted cursory information on two other sale comparables located outside the subject’s building. Board of review comparable #1 sold in \$443,000. No sale date was disclosed for this sale. Board of review sale comparable #2 was sold in March 2021 for \$675,000.

### **Conclusion of Law**

The taxpayer 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 proven 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 the appellant did not meet this burden of proof, and that a reduction in the subject’s assessment is not warranted.

“Real property taxes . . . which are authorized by law to be assessed against and levied upon real property shall be assessed against and levied upon each unit and the owner’s corresponding percentage of ownership in the common elements as a tract, and not upon the property as a whole.” 765 ILCS 605/10(a).

The equity comparables submitted by the appellant did not disclose the percentage of ownership interest in the common elements for those units as they were not condominium buildings. As such, the Board is unable to analyze the comparables in conformance with section 10(a) of the Condominium Property Act., which dictates that “the owner’s corresponding percentage of ownership in the common elements” is the appropriate unit of measure. Id.

Additionally, the appellant’s equity comparables were all class 2-11 property, while the subject units are class 2-99 property. These types of properties are fundamentally different. The two subject units can be sold individually to different purchasers and at different times. Contrarily, buildings classified as class 2-11 property, like the appellant’s equity comparables, cannot be sold in such a piece mail fashion. Thus, they are not comparable to the subject. The Board finds

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<sup>1</sup> In the board of review’s evidence, the subject unit that was sold in December 2020 was only identified as “Unit B,” and not by PIN. Thus, the Board is unable to determine which of the subject units the board of review is referring to.

<sup>2</sup> The board of review’s evidence was inconsistent in regards to the sale price of this subject unit. The condominium analysis worksheet states that the sale price is \$525,000, while the printout from redfin.com states that the sale price was \$520,000.

the instant appeal distinguishable from Cook County Bd. Of Review c. Property Tax Appeal Bd., 403 Ill.App.3d 139 (1st Dist. 2010) (“Crestwood”). In Crestwood, the buildings at issue were identical and in the same development, even though some had been subdivided into multiple PINs. In the instant appeal, there is no evidence that the subject and the appellant’s equity comparables were identical or in the same development. For these reasons, the Board finds that the appellant has not proven, with clear and convincing evidence, that the subject’s assessment is inequitable, and that a reduction in the subject’s 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:

March 26, 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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