



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

APPELLANT: Amy Lulich
DOCKET NO.: 19-47334.001-R-1
PARCEL NO.: 17-22-107-070-1297

The parties of record before the Property Tax Appeal Board are Amy Lulich, the appellant, 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: \$264
IMPR.: \$4,420
TOTAL: \$4,684

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 parking space in a condominium garage building. The property is located in Chicago, South Chicago Township, Cook County, and it is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales of condominium garage parking spaces that took place between February 5, 2020, and April 10, 2020, for amounts that ranged from \$18,500 to \$32,500. One of the comparable properties was in the same condominium parking garage as the subject. The others were in a condominium parking garage one block away. The information submitted by the appellant included deeds from the comparable sales and property details about the comparable sales properties from the Cook County Assessor's Office.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's assessment of \$5,314 which reflects a market value of \$53,140, using the Cook County Real Property Assessment Ordinance Classification Ordinance level of assessment for class 2 property of 10%. In support of the assessment, the board of review submitted information about approximately 150 selected comparable sales of condominium units and garage parking spaces in the same building as the subject. The sales occurred between January 4, 2016, and November 21, 2018, and the sales prices ranged from \$1 to \$365,305. The board of review also submitted assessment data for the condominium units and parking spaces in the building where the subject property is located.

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 that the appellant satisfied this burden of proof, and a reduction in the assessment is warranted.

The Board finds the best evidence of market value is seven of the selected comparable sales submitted by the board of review of parking spaces that were the same size as the subject and located in the same condominium parking garage. The seven sales in question were the ones that took place between January 11, 2018, and November 21, 2018, which was within one year of the January 1, 2019, assessment date. These comparable sales are superior to those submitted by the appellant and to the other comparable sales submitted by the board of review in size, location, or both.

Based upon the above market data, the Board finds that subject property had a market value of \$46,844 as of the assessment date at issue. Since market value has been established, the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10% shall apply.

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:

April 19, 2022



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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