



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

APPELLANT: Michael Mancini
DOCKET NO.: 19-47360.001-R-1 through 19-47360.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Michael Mancini, the appellant(s), by attorney Kevin B. Hynes, of O'Keefe Lyons & Hynes, LLC 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-47360.001-R-1	17-27-110-035-1051	787	17,179	\$ 17,966
19-47360.002-R-1	17-27-110-035-1063	104	2,283	\$ 2,387

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 a residential condominium unit and a parking space with a combined 1.79% total ownership interest in the common elements. The condominium building has an additional 51 residential units and 49 parking spaces that are not part of the instant appeal (the "Other Units"). The property is located in South 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 asserted that, when determining the improvement assessment for the subject, the base market value used by the board of review was \$26,750,000, excluding land. Contrarily, the appellant argues that when determining the improvement assessment for the Other Units, the base market value for the units, excluding land, used by the board of review,

varied. In support of these assertions, the appellant submitted Freedom of Information Act (“FOIA”) printouts from the Cook County Assessor for all 102 units within the condominium building. In accordance with Article IX, Section 4 of the Constitution of the State of Illinois, the appellant requests that the subject’s assessment be calculated using the base market value for the building that was used to calculate the assessment for the Other Units.

The Board’s own review of the FOIA printouts submitted by the appellant revealed that the Other Units base market value, excluding land, was either \$14,480,890 (73 units), \$24,018,310 (3 units), \$26,750,000 (24 units, including the two subject units), \$27,500,000 (1 unit), or \$27,750,000 (1 unit). Additionally, 24 of the 29 units that have a base market value in excess of \$14,440,890, excluding land, receive an exemption under the Historic Residence Assessment Freeze Law (“HRAFL”). 35 ILCS 200/10-40 *et al.*, including the two subject units. None of the units that have a base market value equal to \$14,440,890 receive an exemption under the HRAFL.

The appellant also makes a contention of law as the basis of the appeal. In support of this argument, the appellant argued that the subject received an exemption under the HRAFL. 35 ILCS 200/10-40 *et al.* The appellant asserts that the base year under the HRAFL is 2009, but did not submit any evidence in support of this assertion. The appellant further asserts that the board of review calculated the subject’s assessment incorrectly under the HRAFL, as the subject is in the ninth year of the preferential valuation provided for in the HRAFL, and the board of review valued the subject at full value. The appellant did not submit any evidence as to the subject’s base year valuation. In Section II of the appeal form, the appellant stated that the subject is owner-occupied. Based on this evidence, the appellant requests that the subject’s assessment be reduced to \$13,370.

The board of review submitted its “Board of Review Notes on Appeal” disclosing that the total assessment for the subject is \$20,353.

In support of its contention of the correct assessment the board of review submitted a condominium analysis showing that 25 units in the subject’s building, or 27.86% of ownership in the common elements, sold between March 2016 and November 2019 for an aggregate price of \$4,882,837. The aggregate sale price was then divided by the percentage of ownership interest in the common elements of the units sold to arrive at a total market value for the building of \$17,526,335.

Conclusion of Law

The appellant raised a contention of law asserting that the board of review calculated the subject’s assessment incorrectly under the HRAFL. When a contention of law is raised, the burden of proof is a preponderance of the evidence. 5 ILCS 100/10-15. The Board finds the appellant did not meet this burden of proof and a reduction in the subject’s assessment is not warranted.

“Valuation after 8 year valuation period. For the 4 years after the expiration of the 8-year valuation period, the valuation for purposes of computing the assessed valuation shall be as

follows: . . . For the second year, the base year valuation plus 50% of the adjustment in value.” 35 ILCS 200/10-50.

The appellant did not submit any evidence of the subject’s base valuation. Additionally, while the appellant asserted that the subject’s base year was 2009, the appellant did not submit any evidence in support of this assertion. This information, the base year valuation and the base year, is required to properly calculate the subject’s assessment under the HRAFL. Therefore, the Board finds that the appellant has not proven, by a preponderance of the evidence, that the subject’s assessment was calculated incorrectly under the HRAFL, and that a reduction in the subject’s assessment is not warranted based on this factor.

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.

“Except as otherwise provided in this Section, taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law.” Ill. Const. art IX, § 4(a). “The principle of uniformity of taxation requires that similar properties within the same district be assessed on a similar basis.” Kankakee Cty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill.2d 1, 21 (1989) (citing Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 401 (1960)). “The cornerstone of uniform assessment is the fair cash value of the property in question.” Kankakee, 131 Ill.2d at 21. “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).

With these well-established principles in mind, it is clear from the FOIA printouts submitted by the appellant that the board of review assessed the subject based on a market value that is significantly higher than the market value it used to assess the large majority of the Other Units. The FOIA printouts show that the subject was assessed based on a market value of \$26,750,000, excluding land. On the other hand, the Other Units were assessed based on market values that ranged from \$14,440,890 to \$27,750,000, excluding land, but with a vast majority being assessed based on the former value.

Looking to the Illinois Supreme Court’s opinion in Kankakee, it is clear that the use of such disparate market values for condominium units located within the same building runs afoul of the uniformity clause in the Illinois Constitution. Moreover, the use of different market values for different condominium units also violates section 10(a) of the Condominium Property Act, which requires that a unit owner only be assessed based on their “corresponding percentage of ownership in the common elements as a tract.” Under the Illinois Constitution, the market value must be uniform. It is not in this appeal. When applying the uniform market value of \$14,440,890 to the subject, the subject’s assessment is \$25,849 ($(\$14,440,890 \times 1.79\%) \times$

10.00% = \$25,849). This assessment is higher than the subject's current assessment. Therefore, based on this record, the Board finds the appellant has not proven, with clear and convincing evidence, that the subject is inequitably assessed, 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: February 21, 2023



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

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