



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

APPELLANT: Tony Youhana
DOCKET NO.: 19-49979.001-R-1
PARCEL NO.: 13-12-400-073-1001

The parties of record before the Property Tax Appeal Board are Tony Youhana, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge, 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:

LAND: \$4,765
IMPR.: \$41,185
TOTAL: \$45,950

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 located in a three-unit building located 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 taxpayer asserts that the market value of the subject property is not accurately reflected in its assessed valuation. The taxpayer submitted information on three suggested sales comparables in support of this argument, two of which were condominium units in the same building as the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,950 and its Condominium Analysis Results for 2020. The subject property had an improvement assessment of \$41,185. The subject property's assessment

reflects a market value of \$459,500, or \$209.34 per square foot of living area, land included, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment, the board of review submitted information on two of the suggested sales comparables that the appellant submitted. Those comparables, were in the same building as the subject.

Conclusion of Law

The taxpayer asserted 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 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment on this basis is not warranted.

The Board concludes that the best evidence of the subject's market value is the two sales comparables submitted by both appellant and the board of review and the additional sales comparable submitted by the appellant. Two of the comparables involved sales of condominium units in the same building as appellant's unit. In the Condominium Analysis Results for 2020, the board of review added the compensation from these three sales together, and the total was \$524,000. The board of review also determined that the three condominium units together constituted a 52% interest in the building and calculated the full value of the three units in the building as \$1,007,692. The board of review then multiplied this figure by the subject unit's 48% interest in the building as a whole to come up with a market value of \$483,692. The subject's assessed value was about five percent less than this amount, or \$45,950.

Appellant's brief agrees for the most part with the above methodology for calculating the correct assessment. Appellant argues, however, that the board of review should have adjusted the sales compensation downward by 10% to reflect that the two sales included some personal property that should not be taxed as real property. *See Boone County Bd. of Review v. Property Tax Appeal Bd.*, 276 Ill. App. 3d 989, 997 (2d Dist. 1995). This would have resulted in an adjusted consideration value of \$471,600, which would have lowered the total fair market value of the three units in the building to \$906,923 and lowered the subject's assessed value to \$43,532.

The appellant failed to establish by a preponderance of the evidence that personal property was involved in the sales, however. In Illinois, real property includes, "the land itself, with all things contained thereon, and also all buildings, structures, and improvements, and other permanent fixtures thereon[.]" 35 ILCS 200/1-130. A fixture is considered real property because it is incorporated into or attached to the realty. *A&A Market, Inc. v. Pekin Ins. Co.*, 306 Ill. App. 3d 485, 488 (1st Dist. 1999). The factors for determining whether property is personal or real are: 1) the nature of the attachment to the realty, 2) its adaptation to and necessity for the purpose or use to which the premises is devoted, and 3) whether it was intended that the item become party of the realty. *Id.*

Appellant's brief states that he submitted as evidence copies of MLS listings for the sales showing that personal property was involved. The listings for the sales contain items such as ovens, dishwashers, microwaves, refrigerators, disposals, and washer/dryers. But there is no evidence about whether or how those items are attached to the realty. Several of the items mentioned in the MLS listings are kitchen appliances that could be personal property if they are not attached to the realty but could be real property if they are attached. The MLS listings do not address the factors set forth above for determining whether property is real or personal. Furthermore, the appellant submitted no evidence about the value of these items to justify the 10% downward adjustment that was sought.

The three comparables submitted by the parties sold between May 26, 2016, and January 2, 2018, for amounts ranging from \$195.14 to \$234.19 per square foot of living area, land included in the sales price. The subject's assessment reflects a market value of \$209.34 per square foot of living area, land included, placing it within the range of these comparables. Under these circumstances, appellant has failed to show by a preponderance of the evidence that the subject property was overvalued. The Board therefore finds that a reduction in the subject's assessed value 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: December 20, 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

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