



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

APPELLANT: Charissa Armon
DOCKET NO.: 19-54975.001-R-1
PARCEL NO.: 16-01-409-068-1001

The parties of record before the Property Tax Appeal Board are Charissa Armon, the appellant, by attorney Anthony M. Farace, of Amari & Locallo, 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 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: \$3,916
IMPR.: \$54,004
TOTAL: \$57,920

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2018 tax year Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 consists of a residential owner-occupied condominium unit with 2,485 square feet of living area. The building contains three residential condominium units and is approximately 4 years old. Features of the subject unit include a partial finished basement and central air conditioning which has a 45% ownership interest in the condominium building. The property has a 3,413 square foot site and is located in Chicago, 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 the assessment of the subject condominium unit as established by the decision of the Property Tax Appeal Board for the 2018 tax year should be carried forward to the 2019 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant disclosed that the subject unit is an owner-occupied residence that was the subject

matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 18-46988. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject unit to \$57,920 based on the evidence submitted by the parties. The appellant's attorney asserted that tax years 2018 and 2019 are within the same general assessment period in West Chicago Township where 2019 is the second year of the assessment triennial.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject condominium unit of \$61,070. The subject's assessment reflects a market value of \$610,700 or \$245.75 per square foot of living area, land included, when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

In response to the appeal, the board of review prepared a sales analysis. In support of its contention of an increase in the assessment, the board of review submitted information on a July 2017 sale of condominium unit (-1003) in the same building as the subject for \$475,000. An adjustment factor of -5% was made in the board of review's analysis resulting in total adjusted consideration of \$451,250. Next, the analysis reported the percentage of interest in the building of unit -1003 which sold to be 28%, resulting in a full market value of the entire building of \$1,611,607 which was then divided by the percentage of interest of ownership in each of the three condominium units making up the building of 45%, 27% and 28%, respectively, and then by applying the Ordinance level of assessments for class 2-99 property to the estimated market value to arrive at an indicated assessment for the condominium building of \$161,161. The board of review sale analysis concluded an assessment of the subject condominium unit should be increased to \$72,522 since the subject unit has a 45% interest in the building.

Conclusion of Law

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2018 tax year should be carried forward to the 2019 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2018 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash

value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2018 tax year. The record further indicates that the subject property is an owner-occupied dwelling and that 2018 and 2019 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review.

In light of the provisions contained in Sec. 16-185 of the Property Tax Code (35 ILCS 200/16-185) concerning owner-occupied residential real estate which has received a favorable decision of the Property Tax Appeal Board within the general assessment cycle, the Board has given little consideration to the sales analysis provided by the board of review suggesting that an increase in the subject condominium unit's assessment was warranted. The board of review did not address the appellant's contention of law nor refute that the property was owner-occupied and/or that the property has not since sold establishing a different market value for the subject unit.

For these reasons and in compliance with Section 16-185 of the Property Tax Code along with application of Standing Order #3, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision.

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

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