



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

APPELLANT: Mozell Barnes
DOCKET NO.: 19-56000.001-R-1 through 19-56000.007-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Mozell Barnes, the appellant(s), by attorney Dora Cornelio, of Schmidt Salzman & Moran, Ltd. 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-56000.001-R-1	25-06-206-047-1001	445	553	\$998
19-56000.002-R-1	25-06-206-047-1010	445	553	\$998
19-56000.003-R-1	25-06-206-047-1015	712	786	\$1,498
19-56000.004-R-1	25-06-206-047-1020	445	553	\$998
19-56000.005-R-1	25-06-206-047-1032	712	786	\$1,498
19-56000.006-R-1	25-06-206-047-1034	445	553	\$998
19-56000.007-R-1	25-06-206-047-1036	712	786	\$1,498

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed a direct appeal pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2019 tax year, after receiving a reduction in assessment for the same property in case 18-39783.001-R-1. 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 properties consist of seven residential condominium units with a 17.6% ownership interest in the common elements. The units are situated in a 38-unit, 46-year-old, four-story building of masonry construction. The property has a 29,690 square foot site and is located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance. The residential appeal lists the subject property as not owner-occupied.

The appellant contends overvaluation as the basis of the appeal, specifically based on recent sales. The appellant submitted a legal brief and a condominium analysis based on the sale of five units within the building to support their argument. Those sales were as follows: PIN 25-06-206-047-1014 sold in May of 2019 for \$17,000 and consisted of 2.00% of ownership; PIN 25-06-206-047-1027 sold in January of 2016 for \$8,500 and consisted of 2.00% of ownership; PIN 25-06-206-047-1035 sold in July of 2018 for \$12,000 and consisted of 3.20% of ownership; PIN 25-06-206-047-1037 sold in January of 2016 for \$8,500 and consisted of 2.00% of ownership; and PIN 25-06-206-047-1038 sold in September of 2017 for \$12,000 and consisted of 2.00% of ownership.

The appellant's condominium analysis proceeded as follows. The appellant added the sales figures from the sales of the five PINs to reach a total sales amount of \$54,000. The appellant then multiplied that amount by 5% to get \$2,700 which was based on the appellant's estimate that the 5% of the sales was for personal property. The appellant then subtracted \$2,700 from \$54,000 to get \$51,300¹. The appellant then divided that figure by the total amount of ownership of the sold PINs (11.20%) to reach an estimated fair market value of the entire building of \$458,036. The appellant then multiplied \$458,036 by the common interest being appeal (17.60%) to reach the "Aggregate Value for 17.60% Interest Being Appealed" of \$80,614. The appellant then requested that 8.57% should be used as the level of assessment. The appellant submitted three Multiple Listing Service closing data sheets. The appellant did not submit a sales ratio study.

Based on their evidence and arguments, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,110 or all seven units. The subject's assessment reflects a market value of \$341,100 for all seven units, including land, when applying the Cook County Real Property Assessment Classification Ordinance of 10%. The board of review did not submit any evidence and incorrectly indicated that this appeal was a rollover.²

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 the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best and only evidence of market value to be the appellant's condominium analysis from the five comparable. However, the Board does not find evidence to support a reduction in the market value of the residential units sold by any amount allocated for personal

¹ The "Requested Relief" section of the appellant's brief has a typo. The appellant lists \$26,500 instead of \$51,300. The rest of the appellant's math only works using the \$51,300 figure.

² The subject property is not owner-occupied and therefore cannot be considered for a rollover.

property or for a level of assessment other than 10% under the Cook County Real Property Assessment Classification Ordinance.

The appellant's requested a 5% reduction of total sales price for personal property. The board gives little weight to the appellant's request for a reduction of the sales price of 5% based on personal property. The Board finds that the appellant did not provide sufficient evidence detailing the personal property purported to be part of the sales to warrant a reduction or supply any statutory or caselaw authority that this reduction shall be given.

Additionally, the appellant requested that an 8.57% level of assessment be used instead of applying the 10% level of assessment for class 2 properties under the Cook County Real Property Assessment Classification Ordinance. The appellant cites no statutory or common law authority that requires the use of level of assessment other than 10%. Insofar as the appellant relies upon 86 Ill.Admin.Code §1910.50(c)(2)(A), the Board finds that this statute requires annual sales ratio studies from the previous three years. There are no sales ratio studies in this record and the appellant did not cite to any other evidence or authority for this request. Therefore the 10% level of assessment shall be applied.

Using the appellant's uncontroverted comparable sales as the best evidence, the total price of the sales was \$54,000 for 11.2% interest sold. Dividing \$54,000 by 11.2% reaches an estimated overall value of \$482,143 for the estimated fair market value of the entire building. This value is then multiplied by the 17.6% of interest that is subject to this appeal, which reaches a market value of \$84,857 for the subject property units. The Board finds that the units for this appeal of the subject property had a market value of \$84,857, or an assessed valuation of \$8,486 when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%. The subject property was currently assessed at \$34,110, which is above the assessed value of the best evidence. Therefore, the Board finds that a reduction is 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: _____

April 15, 2025



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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