



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

APPELLANT: Michael Asher
DOCKET NO.: 20-20313.001-R-1
PARCEL NO.: 16-07-120-058-1009

The parties of record before the Property Tax Appeal Board are Michael Asher, the appellant(s); 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 total assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$3,759
IMPR.: \$10,896
TOTAL: \$14,655

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 2020 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 condominium unit located in a 12-year-old condominium building with 12 condominium units. The subject property has 1,542 square feet of living area and an 8.0645% ownership interest in the condominium property. The property is located in Oak Park, Oak Park Township, Cook County. The subject property is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant marked contention of law and assessment inequity as the bases of the appeal. In support of the assessment inequity argument, the appellant submitted information on four units within the subject's condominium building. Each unit has 1,542 square feet of living area, central air conditioning, a fireplace, and a two-car or 324 square foot garage. Comparables #1 through #3 each have an 8.0645% ownership interest in the condominium property with a land assessment of \$3,759 or \$0.20 per square foot of land area and an improvement assessment of \$10,896, or \$7.07 per square foot of living area, for a total assessment of \$14,655. Comparable

#4 has an 8.5126% ownership interest in the condominium property with a land assessment of \$3,968 or \$0.21 per square foot of land area and an improvement assessment of \$11,502, or \$7.46 per square foot of living area, for a total assessment of \$15,470.

In a letter to the Property Tax Appeal Board (PTAB), the appellant contends the subject property is overassessed based upon a lack of uniformity in comparison to other units in the condominium building that have identical property characteristics. Supportive evidence was provided by the appellant that included copies of the 2017 and 2018 final decisions by the PTAB, computer printouts from the Cook County Assessor's website of the property details for the appellant's comparables #1 through #3 and a comparative assessment analysis for each of the twelve units within the Regency Duplex Association Club. In his written submission, the appellant cited *Walsh v. Property Tax Appeal Board*, 692 N.E.2d 260, for the proposition that central and dominant idea of the Illinois Constitution is uniformity of taxation.

Based on the evidence, the appellant requested the subject's total assessment be reduced to \$14,655 with the same land and improvement assessments as other units with an 8.0645% ownership interest within the condominium building. The requested total assessment reflects an increase in the subject's land assessment of \$3,759 or \$0.20 per square foot of land area and a reduced assessment for the unit of \$10,896 or \$7.07 per square foot of living area for the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,219. The subject property has a land assessment of \$1,691 or \$0.09 per square foot of land area and an improvement assessment of \$26,528 or \$17.20 per square foot of living area.

In support of the assessment the board of review submitted a condominium analysis using three sales of residential units within the subject's condominium property, two of which are the same properties as the equity comparables #1 and #3 provided in the appellant's grid analysis. However, the Board will not consider the board of review's comparative sales analysis since this evidence is not responsive to the appellant's assessment inequity argument and the board of review did not provide the salient property characteristics or assessment information of the comparables which is needed by the Board to conduct a meaningful comparative analysis to determine the degree of comparability and possible adjustments of the comparables to make them more equivalent to the subject property.

Based on this evidence, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellant marked contention of law and contends the subject is overassessed based upon assessment inequity of other units within the condominium.

When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved 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 met this burden of proof and a reduction in the subject's total assessment is warranted.

The Board finds the only evidence of assessment equity in the record to be the four equity comparables submitted by the appellant which are located within the subject's same condominium building and have identical property characteristics to the subject property. Appellant's comparables #1 through #3 each have the subject's same 8.0645% ownership interest in the condominium but have a higher land assessment of \$3,759 or \$0.20 per square foot of land area and a lower improvement assessment of \$10,896, or \$7.07 per square foot of living area than the subject property. Comparable #4 has an 8.5126% ownership interest in the condominium with a land assessment of \$3,968 or \$0.21 per square foot of land area and an improvement assessment of \$11,502 or \$7.46 per square foot of living area. The Board finds the subject has a land assessment of \$1,691 or \$0.09 per square foot of land area and an improvement assessment of \$26,528 or \$17.20 per square foot of living area, which is not uniformly assessed when compared to the appellant's comparables #1 and #3 which have the same percentage of ownership in the condominium property and are also identical in property characteristics to the subject.

Based on this record, the Board finds the subject is overassessed and a reduction in the subject's total assessment commensurate with the appellant's request 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:

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

AGENCY

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