



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

APPELLANT: Boundry Park Condo Association
DOCKET NO.: 20-21378.001-R-1 through 20-21378.012-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Boundry Park Condo Association, the appellant(s), by attorney George J. Relias, of Relias Law Group, 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 **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
20-21378.001-R-1	10-36-214-012-1023	939	3,735	\$4,674
20-21378.002-R-1	10-36-214-012-1025	1,155	4,592	\$5,747
20-21378.003-R-1	10-36-214-012-1027	1,155	4,592	\$5,747
20-21378.004-R-1	10-36-214-012-1028	896	3,564	\$4,460
20-21378.005-R-1	10-36-214-012-1029	965	3,838	\$4,803
20-21378.006-R-1	10-36-214-012-1030	893	3,564	\$4,457
20-21378.007-R-1	10-36-214-012-1031	1,133	4,506	\$5,639
20-21378.008-R-1	10-36-214-012-1032	1,289	5,123	\$6,412
20-21378.009-R-1	10-36-214-012-1034	642	2,553	\$3,195
20-21378.010-R-1	10-36-214-012-1037	1,220	4,849	\$6,069
20-21378.011-R-1	10-36-214-012-1039	1,241	4,935	\$6,176
20-21378.012-R-1	10-36-214-012-1040	1,241	4,935	\$6,176

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 12 rental condominium units within an 89-year-old, 41-unit condominium building. The property is located in Chicago, Rogers Park Township, Cook County and is classified as a class 3-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity as the basis of appeal. In support of these arguments, the appellant submitted a brief asserting that 34 of the 41 units within the building are managed by West Ridge Realty Management Co. (West Ridge) and of these 34 units, the 12 subject units did not receive the same reduction as the remaining 22 received for the 2020 assessment. The appellant also included the income and expense statements for all 34 units managed by West Ridge. The appellant disclosed that the income for each individual unit could not be obtained as the units are managed as a single entity.

The appellant also included a grid listing of all 34 units managed by West Ridge listing for both the 2019 lien year and the 2020 lien year: the parcel number; land, building, and total assessment; and the fair market value based on the assessment. The final column of this grid lists the percentage of reduction from 2019 to 2020 with 22 units listing a 13% reduction and 12 units (the subject units) listing a 0% reduction. The appellant requests a 13% reduction for each subject unit.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's combined assessment of \$63,558. The subject's assessment reflects a market value of \$635,580 when using the level of assessment for class 3 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The board of review did not submit any other evidence.

This matter was set for hearing. However, prior to hearing, the parties agreed to waive their right to hearing and have this appeal decided on the evidence previously submitted.

Conclusion of Law

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 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 appellant argues that the subject units did not receive the same percentage decrease from their 2019 assessment to their 2020 assessment as 22 other units within the condominium building did. The Board finds the cornerstone of uniformity in assessment is the fair market value of the property. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). Unequal treatment in the assessment process is demonstrated when properties of similar market values are assessed at substantially different levels. The mere contention that

assessments among neighboring properties changed from one year to the next at different rates does not demonstrate that the properties are assessed at substantially different levels of fair market value. A review of the assessments of those units that have the same percentage of ownership as the subject units would establish if these units were all assessed equitably. The appellant failed to provide assessment information on all 41 units within the building and, most importantly, the percentage of ownership of the units in the building which is a key element in determining comparability. As a result of this analysis, the Board further finds that the appellant has not adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and that a reduction 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 18, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Boundry Park Condo Association, by attorney:
George J. Relias
Relias Law Group, Ltd.
141 W Jackson Blvd
Suite 2730
Chicago, IL 60604

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602