FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Joe Rosenthal
DOCKET NO.: 20-24261.001-R-1
PARCEL NO.: 17-06-303-043-1002

The parties of record before the Property Tax Appeal Board are Joe Rosenthal, the appellant, by attorney Noah J. Schmidt, 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 ***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:	$3,011
IMPR.:	$33,090
TOTAL:	$36,101

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 is a condominium unit in a four-unit building. The building is 14 years old, and it is located on a 3,280 square foot site 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 subject property represented a 27% ownership interest in the common elements.

The appellant asserts assessment inequity as the ground for the appeal. In support of this assertion, the appellant submitted information on five suggested comparable properties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $36,101. In support of its contention of the correct assessment, the board of review submitted its Condominium Analysis Results for 2020. This analysis relied on recent sales of the subject and two other units in the subject's building. The subject unit sold for $495,000 on October 31, 2017. The unit with a PIN ending in 1003 represented a 27% interest in the common elements, and it sold for $437,500 on May 15, 2020. The unit with a PIN ending in 1004 represented a 31% interest in the common elements, and it sold for $570,000 on August 12, 2019. The total consideration of these sales was $1,502,500. The fact that these three units represented a combined 85% ownership interest indicated that the total value of the building and site was $1,767,647. Multiplying that amount by 27%, the ownership interest of the subject unit, produces a value for that unit of $477,265, supporting an assessment of $47,726, which is higher than the actual assessment.

Conclusion of Law

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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. §1910.65(b). The Board finds the appellant did not meet this burden of proof.

The best evidence of the subject's value is the board of review's Condominium Analysis Results for 2020. That analysis relied on recent sales of the subject and two other condominium units in the subject's building. It indicated that the subject unit's fair market value was $477,265 and the proper assessment was $47,726, which is higher than the actual assessment. Significantly, the subject unit itself sold for $495,000 on October 31, 2017, supporting an assessed value of $49,500, which is also higher than the actual assessed value. This condominium analysis was superior to the comparables submitted by the appellant because it relies upon sales of units in the subject's building, including a sale of the subject itself. Furthermore, three of appellant's comparables are in buildings that are 88 years old or older, while the subject is in a 14-year-old building. Accordingly, appellant failed to meet his burden of showing assessment inequity by clear and convincing evidence, and he is not entitled to a reduction.

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:

C E R T I F I C A T I O N

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

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