



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

APPELLANT: Hinman Commons Condominium  
DOCKET NO.: 20-25998.001-R-1 through 20-25998.032-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Hinman Commons Condominium, the appellant(s), by attorney Timothy C. Jacobs, of Kovitz Shifrin Nesbit in Mundelein; 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
20-25998.001-R-1	11-19-407-031-1001	1,175	17,947	\$19,122
20-25998.002-R-1	11-19-407-031-1002	862	13,161	\$14,023
20-25998.003-R-1	11-19-407-031-1003	691	10,551	\$11,242
20-25998.004-R-1	11-19-407-031-1004	805	12,291	\$13,096
20-25998.005-R-1	11-19-407-031-1005	634	9,681	\$10,315
20-25998.006-R-1	11-19-407-031-1006	634	9,681	\$10,315
20-25998.007-R-1	11-19-407-031-1007	805	12,291	\$13,096
20-25998.008-R-1	11-19-407-031-1008	691	10,551	\$11,242
20-25998.009-R-1	11-19-407-031-1009	862	13,161	\$14,023
20-25998.010-R-1	11-19-407-031-1010	1,175	17,947	\$19,122
20-25998.011-R-1	11-19-407-031-1011	1,175	17,947	\$19,122
20-25998.012-R-1	11-19-407-031-1012	862	13,161	\$14,023
20-25998.013-R-1	11-19-407-031-1013	691	10,551	\$11,242
20-25998.014-R-1	11-19-407-031-1014	805	12,291	\$13,096
20-25998.015-R-1	11-19-407-031-1015	634	9,681	\$10,315
20-25998.016-R-1	11-19-407-031-1016	634	9,681	\$10,315
20-25998.017-R-1	11-19-407-031-1017	805	12,291	\$13,096
20-25998.018-R-1	11-19-407-031-1018	691	10,551	\$11,242
20-25998.019-R-1	11-19-407-031-1019	862	13,161	\$14,023
20-25998.020-R-1	11-19-407-031-1020	1,175	17,947	\$19,122
20-25998.021-R-1	11-19-407-031-1021	1,175	17,947	\$19,122
20-25998.022-R-1	11-19-407-031-1022	862	13,161	\$14,023
20-25998.023-R-1	11-19-407-031-1023	691	10,551	\$11,242
20-25998.024-R-1	11-19-407-031-1024	805	12,291	\$13,096
20-25998.025-R-1	11-19-407-031-1025	634	9,681	\$10,315

20-25998.026-R-1	11-19-407-031-1026	634	9,681	\$10,315
20-25998.027-R-1	11-19-407-031-1027	805	12,291	\$13,096
20-25998.028-R-1	11-19-407-031-1028	691	10,551	\$11,242
20-25998.029-R-1	11-19-407-031-1029	862	13,161	\$14,023
20-25998.030-R-1	11-19-407-031-1030	1,175	17,947	\$19,122
20-25998.031-R-1	11-19-407-031-1031	1,175	17,947	\$19,122
20-25998.032-R-1	11-19-407-031-1032	1,175	17,947	\$19,122

Subject only to the State multiplier as applicable.

### **Statement of Jurisdiction**

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 all thirty-two condominium units located within a 90-years-old condominium building. The subject property is located on a 17,100 square foot site in Evanston, Evanston township. The subject property is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant's appeal is based on overvaluation. In support of its argument, appellant submitted a spreadsheet disclosing that seven of the condominium units with an aggregate 22.0573% common ownership in the subject property sold between April 2017 and September 2019 for prices ranging from \$119,000 to \$230,000 for a total aggregate sale price of \$1,043,200. Appellant also included copies of MLS printouts listing two sales from the grid for sale. In its brief, appellant contends these seven sales reflect a fair market value for the subject property of \$4,729,511. The appellant further argues that an 8.80% median level of assessment should be used for an assessment of \$416,197. No further evidence was submitted to support the use of the median level of assessment. Based on the evidence submitted, appellant requests a reduction in the subject property valuation assessment to \$416,197.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for one condominium unit located within the subject property of \$19,122. The subject has a total assessment of \$445,032, which reflects a total market value of \$4,450,320, when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. In its Condominium Analysis Results for 2020, the board of review listed assessment values for each condominium located in the subject property. In support of its contention of the correct assessment, the board of review submitted its Assessment Analysis based on sales information on the same seven condominium units located within the subject property submitted by appellant. These units sold from 2017 to 2019 for a total value of \$1,043,200. Based on a total percentage of interest of these units sold of

22.0573%, the board of review calculated a full market value for the condominium building of \$4,729,499.

### **Conclusion of Law**

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 appellant *has not met* this burden of proof and a reduction in the subject's assessment *is not* warranted.

The Board finds the best evidence of market value to be the undisputed sales prices of the seven units submitted by both parties. Appellant miscalculated the total market value based on the aggregate sales price and percentage common ownership by approximately \$11. The board of review calculated these figures for a total value of \$4,729,499, or correctly \$4,729,500 when rounded up. The Board gives no weight to the appellant's median level of assessment argument as the appellant submitted insufficient evidence to support the application of this level of assessment. The subject's current assessment reflects a market value of \$4,450,320 using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance which is supported by the evidence. Therefore, the Board finds the appellant did not show by a preponderance of the evidence that the subject was overvalued and a reduction in the assessment 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

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: \_\_\_\_\_

July 16, 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

AGENCY

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

APPELLANT

Hinman Commons Condominium, by attorney:  
Timothy C. Jacobs  
Kovitz Shifrin Nesbit  
175 North Archer Avenue  
Mundelein, IL 60060

COUNTY

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