



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

APPELLANT: Jorge Leon
DOCKET NO.: 20-26644.001-R-1
PARCEL NO.: 12-11-102-113-1026

The parties of record before the Property Tax Appeal Board are Jorge Leon, the appellant(s), by attorney John W. Zapala, of the Law Offices of John Zapala, P.C. 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: \$723
IMPR.: \$17,067
TOTAL: \$17,790

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 a condominium unit in a 25-year-old, 60-unit condominium building, on a 45,413 square foot site, in Norridge, Leyden Township, Cook County. The subject has a 1.6780% ownership interest in the common elements. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five suggested equity comparables located in the same building as the subject property. The improvement assessments for the comparables ranged between \$15,031 and \$15,936. The percentage of ownership was not provided for any of the comparable properties. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$16,161.

The board of review submitted a “condominium analysis results for 2020” which listed the assessments for 2020 for all units in the same building as the subject condominium unit. The subject’s 2020 total assessment is \$17,790. In support of the current assessment, the board of review submitted its condominium analysis listing the percentage of ownership and assessment for all 60 units within the building. Each unit is assessed at \$10,602 per percentage of ownership. The unit ending in parcel number -1006 has the same percentage of ownership as the subject and has an assessment of \$17,790.

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 Board finds appellant *did not meet* this burden of proof and a reduction in the subject's assessment *is not* warranted.

The Board finds the best evidence of assessment equity is the condominium analysis submitted by the board of review. The units are assessed equitably based on their percentage of ownership with the unit having the same percentage of ownership as the subject having the same assessment as the subject. Based on this record the Board finds appellant *did not* demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment *is not* justified.

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: March 26, 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

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