



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

APPELLANT: 1516- North Western Condo Association  
DOCKET NO.: 20-27162.001-R-2 through 20-27162.008-R-2  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 1516- North Western Condo Association, the appellant(s), by attorney Robert M. Marsico, of Crowley & Marsico, LLC 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
20-27162.001-R-2	16-01-207-056-1001	1,925	58,161	\$60,086
20-27162.002-R-2	16-01-207-056-1002	1,925	58,161	\$60,086
20-27162.003-R-2	16-01-207-056-1003	1,539	46,504	\$48,043
20-27162.004-R-2	16-01-207-056-1004	1,539	46,504	\$48,043
20-27162.005-R-2	16-01-207-056-1005	1,571	47,479	\$49,050
20-27162.006-R-2	16-01-207-056-1006	1,571	47,479	\$49,050
20-27162.007-R-2	16-01-207-056-1007	1,686	50,931	\$52,617
20-27162.008-R-2	16-01-207-056-1008	1,686	50,931	\$52,617

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 eight condominium units within a one-year-old, multi-story, eight-unit condominium building located in Chicago, West Township, Cook County and is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and a contention of law as the bases of appeal. In support of the valuation argument, the appellant included sales information on all eight subject units. These units sold from March to May 2019 for prices ranging from \$479,900 to \$605,500. The appellant adjusted this value by 10% to account for personal property to arrive at adjusted sale prices. These values were then divided by the percentage of ownership for each unit to arrive at an assessed value for the building of \$375,560. The appellant submitted printout of these sale and an argument that the units contained personal property that the board of review would normally deduct for.

The appellant also made a contention of law argument in which the appellant argued that Covid-19 adjustments were given by the assessor and applied neighborhood wide to all 2019 final residential value, but that the subject property did not receive this adjustment. The appellant argued that failure to apply this reduction to the subject while applying it to other properties violates the equal protection clause in the U.S. Constitution and the uniformity of taxation clause in the Illinois Constitution. The appellant submitted *A.F. Moore & Associates, Inc., v. Pappas*, 974 F.3<sup>rd</sup> 836 (7<sup>th</sup> Cir. 2020) which cited caselaw stating "The equal protection clause entitles owners of similarly situated property to roughly equal tax treatment." *Allegheny Pittsburgh Coal Co. v. Cty. Comm'n*, 488 U.S. 336-46 (1989).

In support of this argument, the appellant submitted a copy of what appears to be a May 2020 memorandum from the Cook County Chief Deputy Assessor to the Cook County Assessor titled "Recommended Framework for Calculating Adjustments to Estimated Residential Property Values in Response to Covid-19." This document included sections titled: Summary; Background; Methodology Outline; Critical Assumptions; Higher Unemployment is Associated with Lower Housing Prices; Covid-19 has Increased Unemployment; Employment by Industry varies Across Cook County; Covid-19 impacts Tract-Level Labor Markets; Covid-19 will Impact Tract-Level Housing Values Differently; Additional Considerations in Re-valuing Residential Property; and Final Results.

In addition, the appellant argues that the sales ratio study conducted by the Illinois Department of Revenue indicates an 8.33% three-year median level of assessment for Cook County that should be applied to each subject unit's sale. The appellant included the Illinois Department of Revenue press release announcing the 2020 Cook County tentative multiplier.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's assessment of \$419,592. The subject's assessment reflects a market value for all the appealed units of \$4,195,920 when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. In support of the current assessment, the board of review listed the sales of all eight units under appeal. These dates and sales prices are the same as listed by the appellant. The board of review totaled the sale prices to arrive at a value for the building of \$4,195,100. This value was then multiplied by each percentage of ownership to arrive at market values/assessments for each unit.

### **Conclusion of Law**

The appellant argued a reduction in the subject's assessment based upon a contention of law. Section 10-15 of the Illinois Administrative Procedure Act (5- ILCS 100/10-15) provides:

Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.

The rules of the Property Tax Appeal Board are silent with respect to the burden of proof associated with an argument founded on a contention of law. See 86 Ill.Admin.Code §1910.63.

The Board distinguishes between a request for relief just because the pandemic occurred ("COVID Relief") and a request based on the pandemic's effect on market conditions, or the income-producing capacity of a given property. The former would only require the appellant to show that the pandemic occurred -not that the pandemic affected or contributed to changes in the relevant market or other factors related to the property's assessment. The latter would require the appellant to meet its burden to provide substantive evidence or legal argument sufficient to challenge the property's assessment.

As an administrative agency, the Property Tax Appeal Board only has the authority that the General Assembly confers on it by statute. *Spiel v. Property Tax Appeal Bd.*, 309 Ill. App. 3d 373, 378 (2d Dist. 1999). Consequently, to the extent that the Board acts outside its statutory authority, it acts without jurisdiction. See *Bd. of Educ. of City of Chicago v. Bd. of Trustees of Pub. Sch. Teachers' Pension & Ret. Fund of Chicago*, 395 Ill. App. 3d 735, 739-40 (1<sup>st</sup> Dist. 2009). The Board has no statutory authority to reduce assessments solely because the pandemic occurred (i.e., to grant "COVID Relief"). However, in the instant appeal, the appellant argued that it would violate the appellant's equal protection rights and uniformity of taxation to deny Covid-19 relief to the appellant.

The Board finds that the appellant's reliance on *A.F.Moore & Associates, Inc., v. Pappas* is misplaced. The issue before the court in that matter was one of jurisdiction and that the court assumed the allegations in the complaint as true. 974 F.3<sup>rd</sup> 836 (7<sup>th</sup> Cir. 2020). In the instant appeal, the appellant is asking the Board to grant a reduction to the subject's assessment based on the evidence submitted.

The Board finds the appellant did submit some evidence to show that the Cook County Assessor analyzed the effects of unemployment on the market; however, there was no foundation laid for this document or proof that it was utilized by the assessor in reducing assessments. In addition, the appellant failed to show that each property within the subject's township received this reduction but for the subject units and the amount of the reduction applied. Merely asserting that it was a certain percentage reduction through a chart that lacks foundation is inadequate.

In addition, the Board finds the mere submission of the Illinois Department of Revenue's 2020 Cook County Tentative Multiplier (IDOR document) is insufficient to establish the use of a median level of assessment. The Courts have ruled that the parties need to submit not only this

IDOR document but also the mass of supporting documentation that developed the summary findings within the IDOR document. *Cook County Bd. of Review v. Property Tax Appeal Board, (Bosch)*, 339 Ill. App. 3d 529 (1<sup>st</sup> Dist. 2002). The Board is prevented from granting relief based on evidence that was not presented before it to support a constitutional uniformity challenge. *Id at 538*. Therefore, the Board gives the IDOR document alone no weight.

The taxpayer also contends overvaluation as the basis of the appeal. 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 the best evidence of market value to be the sales of all eight units under appeal. These units sold from March to May 2019 for prices ranging from \$479,900 to \$605,500. The subject's current assessments reflect market values in line with the value as established by the sales. Therefore, the Board finds the appellant failed to show by a preponderance of the evidence that the subject property was overvalued, and a reduction 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.

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Chairman



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Member



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Member



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Member



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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: June 18, 2024



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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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