



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

APPELLANT: Campbell Gardens Condo Association
DOCKET NO.: 20-30132.001-R-1 through 20-30132.006-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Campbell Gardens Condo Association, the appellant, 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 **A Reduction** 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
20-30132.001-R-1	13-36-431-048-1001	3,833	56,287	\$60,120
20-30132.002-R-1	13-36-431-048-1002	3,833	56,287	\$60,120
20-30132.003-R-1	13-36-431-048-1003	1,916	28,144	\$30,060
20-30132.004-R-1	13-36-431-048-1004	1,916	28,144	\$30,060
20-30132.005-R-1	13-36-431-048-1005	1,916	28,144	\$30,060
20-30132.006-R-1	13-36-431-048-1006	1,916	28,144	\$30,060

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 all units in a six-unit, residential condominium building situated on a 6,014 square foot parcel of land. The building is 16-years old. The property is located 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 appellant contends assessment inequity as a basis of the appeal. The appellant did not submit any equity comparables in support. The appellant also contends overvaluation in this appeal. In support of the overvaluation argument, the appellant submitted information for sales

of four units within the subject building. The units sold between June 2017 and August 2020 and ranged in price between \$340,000 to \$465,000. Additionally, the appellant submitted a brief arguing that the 2019 Illinois Department of Revenue's Sales Ratio Study of 8.80% should apply rather than the "de jure assessment level" applied by Cook County Classification Ordinance. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$211,622.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$245,932. The subject's assessment reflects a market value of \$2,459,320 when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted a condominium analysis showing five units in the subject property sold between July 2017 and March 2019¹ for \$1,518,000. The sale price was then divided by the percentage of ownership interest in the common elements of the units sold (62.50%) to arrive at a suggested total market value for the building of \$2,428,800. This indicated that the total assessed value of the subject property should be \$242,880. Based on this analysis, the board of review requested confirmation of the subject's current 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.Code §1910.65(b).

Initially, the Board finds the appellant's assertion that an 8.80% assessment level should apply based on the Department of Revenue's sales-ratio study for 2019 and 86 Ill.Admin.Code

¹ The BOR condominium analysis relies on a March 2019 sale of the unit ending with PIN -1001 for \$480,000 but provides information that this same unit sold in September 2020 for \$465,000. Appellant relies on the more recent sale of \$465,000 in August 2020.

§1910.50(c)(2)(A) to be misguided. This rule allows annual sales ratio studies from the previous three years to be considered at the Board's discretion. Appellant did not submit any sales ratio studies or evidence in support of this argument. Accordingly, the Board will apply the assessment level as established by the Cook County Real Property Assessment Classification Ordinance of 10% to any market value established by the Board. Because the appellant's equity argument rests on an assertion that a lower level of assessment should apply, the Board rejects that argument.

The appellant also 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 proven 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 appellant did meet this burden of proof, and a reduction in the subject's assessment is warranted.

In the instant case, the Board was provided with sales of four identical units from the subject building from both parties; however, the appellant relied on a more recent sale for the unit ending in PIN -1001 for \$465,000 in August 2020. It should be noted that the board of review's own evidence supports a reduction. This Board generally relies upon the condominium analysis submitted by the board of review but relies upon the most recent sales data utilized by the appellant, resulting in a total market value of \$2,404,800 for the subject. The market value for the subject indicated by these sales is less than its assessed valuation which supports a conclusion that the board of review did overvalue the subject. Accordingly, a reduction on this basis is 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: _____

October 15, 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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