



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

APPELLANT: 2016 West Rice Condominium Assoc.
DOCKET NO.: 20-30340.001-R-2 through 20-30340.008-R-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 2016 West Rice Condominium Assoc., the appellant, by attorney Benjamin Bilton, of Worssek & Vihon LLP 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 **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
20-30340.001-R-2	17-06-327-067-1001	4,095	73,606	\$77,701
20-30340.002-R-2	17-06-327-067-1002	3,991	71,727	\$75,718
20-30340.003-R-2	17-06-327-067-1003	3,991	71,727	\$75,718
20-30340.004-R-2	17-06-327-067-1004	4,152	74,625	\$78,777
20-30340.005-R-2	17-06-327-067-1005	3,191	57,350	\$60,541
20-30340.006-R-2	17-06-327-067-1006	3,086	55,472	\$58,558
20-30340.007-R-2	17-06-327-067-1007	3,725	66,953	\$70,678
20-30340.008-R-2	17-06-327-067-1008	3,618	65,021	\$68,639

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 an eight-unit, residential condominium building situated on an 8,780 square foot parcel of land. The building is one-year 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 asserts a contention of law as a basis of the appeal. In support, the appellant submitted a brief arguing the subject property did not receive a COVID-19 adjustment in violation of the uniformity clause of the Illinois Constitution. The appellant submitted 2019 and 2020 parcel data sheets for the subject property, 2020 parcel data sheets for other condominium buildings in the same neighborhood code showing a COVID-19 reduction, and a printout of the Cook County Assessor's COVID-19 Adjustment policy handout.

The appellant also contends overvaluation as a basis of the appeal. In support of the overvaluation argument, the appellant submitted information for sales of seven units within the subject building. The units sold between September 2019 and July 2020 and ranged in price between \$592,500 to \$780,000. Additionally, the appellant submitted a brief arguing that a 15% market adjustment (which includes personal property) should be deducted from the total consideration of all sales. Moreover, the appellant requests the 2019 Illinois Department of Revenue's Sales Ratio Study of 9% should apply for a total assessed value of \$433,438 prior to COVID relief. Appellant argues for an additional 9.517% post-COVID relief and presents evidence that some other condominium properties in the same township and neighborhood code received one. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$392,188.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$566,873. The subject's assessment reflects a market value of \$5,668,730 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 that seven units in the subject's building sold between September 2018 and July 2020 for \$4,886,330. The sale price was then divided by the percentage of ownership interest in the common elements of the units sold (86.28%) to arrive at a suggested total market value for the building of \$5,663,340. This indicated that the total assessed value of the subject property should be \$566,334. Based on this analysis, the board of review requested confirmation of the subject's current assessment.

Conclusion of Law

While the taxpayer asserts contention of law as the basis of their appeal, the legal argument put forth is one rooted in equity. As such, this Board will apply the burden of proof applicable to an equity analysis, rather than lower burden associated with a contention of law analysis. 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). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment on this basis is not warranted.

To the extent the appellant requests that the PTAB grant it relief based on the COVID-19 pandemic, the Property Tax Appeal Board distinguishes between a request for relief just because the pandemic occurred 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 PTAB 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 (1st Dist. 2009). The Board has no statutory authority to reduce assessments solely because the pandemic occurred (i.e., to grant "COVID Relief"). However, if an appellant presents evidence demonstrating the pandemic resulted in or contributed to a reduction in the subject property's assessment, that may serve as the basis for a reduction. But, the appellant is not entitled to a reduction just because the pandemic occurred.

The appellant failed to present sufficient evidence to support the argument that COVID-19 affected the value of the subject. Consequently, it is impossible to conclude the subject property was not uniformly assessed due to COVID-19 or its market value adversely affected. Rather, the appellant has interpreted the guidelines of the Cook County Assessor to erroneously conclude that every property was afforded a COVID-19 adjustment. The Board finds the appellant's request in this appeal for an assessment reduction based on a claim that the assessor uniformly issued COVID-19 reduction is wholly without merit in light of the publications provided by the appellant from the Cook County Assessor's Office. The documentation provided by the appellant illustrates this point, "All parcels were examined for COVID-19 adjustments and, **when warranted**, an adjustment was applied to the market value of a property." (Emphasis added).

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). This Board notes, the board of review's

own condominium analysis supports a reduction. The Board finds the appellant did meet this burden of proof, and a reduction in the subject's assessment on this basis is warranted.

Preliminarily, the Board finds the appellant utilized a 15% "overall market adjustment" which included a reduction for personal property. This allocation, however, was insufficiently supported by the evidence in the record. Therefore, the Board finds this argument is without merit. Additionally, the Board finds the appellant's assertion that an 9.00% debasement factor should apply based primarily on the Department of Revenue's sales-ratio study for 2019 and 86 Ill.Admin.Code §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.

In the instant case, the Board was provided with sales of seven identical units from the subject building from both parties. This Board relies upon the condominium analysis submitted by the board of review which shows the property was over assessed. Accordingly, a reduction solely on the basis of overvaluation is warranted. Since market value has been determined, the Board finds that the subject is now fairly and equitably assessed.

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: _____

December 17, 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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