



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

APPELLANT: Christopher Ramoley  
DOCKET NO.: 20-36403.001-R-1 through 20-36403.008-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Christopher Ramoley, the appellant, by attorney Edward Mullen, of Raila & Associates, 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
20-36403.001-R-1	15-12-435-029-1001	914	14,472	\$15,386
20-36403.002-R-1	15-12-435-029-1002	910	14,416	\$15,326
20-36403.003-R-1	15-12-435-029-1003	915	14,495	\$15,410
20-36403.004-R-1	15-12-435-029-1004	751	11,896	\$12,647
20-36403.005-R-1	15-12-435-029-1005	911	14,427	\$15,338
20-36403.006-R-1	15-12-435-029-1006	909	14,404	\$15,313
20-36403.007-R-1	15-12-435-029-1007	916	14,506	\$15,422
20-36403.008-R-1	15-12-435-029-1008	907	14,359	\$15,266

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 a 12-year-old, eight-unit, masonry constructed residential condominium building. The property has a 6,797 square foot site and is located in Forest Park, Proviso Township, Cook County. The property is a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal for a single unit which relied on the sales comparison approach and estimated that unit (#202) had a market value of \$89,000 as of January 1, 2020. The appraisal used the sales comparison approach, and relied on four suggested comparable properties that sold between November 2018 and January 2020, for amounts ranging from \$83,500 to \$88,000 or between \$109.37 and \$141.66 per square foot of building area, land included in the sale prices. The appraiser adjusted those amounts based on dissimilarities between the subject and each comparable. The appellant also submitted a copy of the board of review's analysis summary, the Warranty Deed, Closing Disclosure documents, and a copy of the MLS listing for Unit #202, which sold for \$95,000 in October 2020.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$120,108. The subject's assessment reflects a market value of \$1,201,080.

In support of its contention of the correct assessment the board of review submitted a condominium analysis for 2020 using three sales comparables that did not come from the subject's building. The sales comparables ranged in price from \$175,000 to \$200,000 and all sold in September 2021. The sales price of each comparable was added together for a total of \$570,000 and then divided by three to arrive at the average sale price of \$190,000. The average sales price was then divided by the percentage of interest units sold (12.81%) to arrive at a total market value for the building of \$1,483,216. The total assessed value of the subject property was determined to be \$148,322 based on the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

The matter was set for a hearing before an ALJ on January 22, 2024. On January 22, 2024, however, the parties entered into a written agreement to waive the hearing and have the matter decided on the evidence that had been submitted.

### **Conclusion of Law**

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

The Board gives little weight to the appraisal submitted by the appellant because the appraisal contained information on only one unit in an eight-unit building. The appraisal concluded Unit #202's market value was \$89,000. However, this Board will not infer that all units within the building are also valued similarly. The appellant has not shown that the sale of one of the subject units for \$95,000 in October 2020 is indicative of the entire subject's value on the January 1, 2020, valuation date. There are various factors that would affect their individual market value: physical condition, living area square footage, amenities, percentage of ownership interest in the common elements, etc. This information was not provided.

While the board of review's condominium analysis is based on incomplete or unsupported information, the burden of proof ultimately rests with the appellant. Even if the board of review's three comparables from different condominium buildings were not sufficient to establish the subject's market value, it was the appellant's burden to establish the value of the property by a preponderance of the evidence and to show that the assessment was wrong. See Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d at 1043. Appellant failed to meet that burden. Based on the evidence, the Board therefore finds 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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