



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

APPELLANT: 72 Olgesby Condominium Association
DOCKET NO.: 20-42577.001-R-1 through 20-42577.006-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 72 Olgesby Condominium Association, the appellant, by attorney Holly Zeilinga, of Worssek & Vihon 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:

| DOCKET NO | PARCEL NUMBER | LAND | IMPRVMT | TOTAL |
|------------------|----------------------|-------------|----------------|--------------|
| 20-42577.001-R-1 | 20-25-213-028-1001 | 1,245 | 18,065 | \$19,310 |
| 20-42577.002-R-1 | 20-25-213-028-1002 | 1,245 | 18,065 | \$19,310 |
| 20-42577.003-R-1 | 20-25-213-028-1003 | 1,207 | 17,513 | \$18,720 |
| 20-42577.004-R-1 | 20-25-213-028-1004 | 1,282 | 18,596 | \$19,878 |
| 20-42577.005-R-1 | 20-25-213-028-1005 | 1,245 | 18,065 | \$19,310 |
| 20-42577.006-R-1 | 20-25-213-028-1006 | 1,245 | 18,065 | \$19,310 |

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 103-year-old, three-story, six-unit, residential condominium building of masonry construction with a full basement and central air conditioning on a 5,977 square foot site located in Chicago, Hyde Park 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 the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables. All were improved

with a class 2-11, three-story, six-unit, multi-family dwelling of masonry construction; all had air conditioning and full unfinished basements. The improvements ranged: in age from 100 to 106 years; and in size between 8,247 and 9,780 square feet of living area. Also submitted was a grid delineating improvement assessed value per unit, a chart outlining the percentage of ownership interest per unit, a Sidwell map with photos of both the subject property and comparables, and a 2009 PTAB decision under consolidated docket numbers 04-24938 and 05-22287.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$115,838. The subject's assessment reflects a market value of \$1,158,380 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. 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). It is recommended that proof of unequal treatment in the assessment process 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 that this burden of proof is not met, and a reduction in the subject's assessment is not warranted.

In support of its contention of the correct assessment the board of review submitted a condominium analysis showing that one unit in the subject's building sold in September 2008 for \$212,610. The sale price was then divided by the percentage of ownership interest in the common elements of the unit sold to arrive at a suggested total market value for the building of \$1,275,404. Based on this analysis, the board of review requested confirmation of the subject's current assessment.

The Board finds the evidence submitted by the appellant fails to advance their position. Presumably, the 2009 decision of this Board under consolidated docket numbers 04-24938 and 05-22287 was attached as support for adopting and incorporating the reasoning of the previous

decision in the present case; however, the present case is distinguishable, in that the appellant failed to advocate with supporting facts. The facts were extracted in the 2009 case via a hearing that included testimony from live witnesses who were familiar with the buildings at issue. In the instant case, no facts were provided which would indicate that the subject property is being treated differently, unfairly, or inequitably than a similarly situated property, and if so, why. Merely highlighting that other properties within a block of the subject property are listed as class 2-11's while the subject property is classified as a 2-99 is insufficient to meet a burden of clear and convincing evidence. In contrast, the 2009 PTAB decision relied upon by the appellant is distinguishable in that virtually identical buildings within the same complex were getting different assessments for the arbitrary reason that some of the buildings had been subdivided into individual units. Those are not the facts presented here.

Because the burden of proof is on the appellant to show by clear and convincing evidence that the subject improvement is inequitably assessed, and they have failed to do so, a reduction in the subject's assessment on this basis 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:

July 18, 2023



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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