



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

APPELLANT: Timothy Kapshandy
DOCKET NO.: 20-43695.001-R-1
PARCEL NO.: 17-10-312-017-1027

The parties of record before the Property Tax Appeal Board are Timothy Kapshandy, the appellant, 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:

LAND: \$ 2,774
IMPR.: \$92,321
TOTAL: \$95,095

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 2018 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 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 consists of a residential condominium unit with a 1.3949% ownership interest in the common elements. The unit is located in a 119-unit building that is 19 stories and 110 years old. It is situated on a 13,718 square foot site that is located in South Chicago Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance. The building is 75% occupied with some of the units receiving the Historic Property Tax Freeze designation. 35 ILCS 200/10-40 *et al.*

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located in his building. The suggested comparables range in improvement assessment per square foot of living area from \$17.06 to \$38.89. The appellant did not provide the ownership interest in the common elements for the three suggested comparable properties nor did the appellant provide data on whether the subject or comparables were receiving the historic freeze exemption.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the total assessment for the subject of \$95,095. In support of its contention of the correct assessment, the board of review submitted information on 53 sale comparables which were comprised of one-bedroom, two-bedroom and three-bedroom units as well as parking stalls. Based on their sale analysis, the board indicated the subject unit's market value should be no less than \$950,963.

The appellant submitted written rebuttal indicating that the board of review's evidence was unresponsive to the appellant's equity argument. Additionally, the appellant argued that the board of review's market evidence supported a decline of values in the building.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. 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). 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 is not warranted.

“Except as otherwise provided in this Section, taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law.” Ill. Const. art IX, § 4(a). “The principle of uniformity of taxation requires that similar properties within the same district be assessed on a similar basis.” Kankakee Cty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill.2d 1, 21 (1989) (citing Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 401 (1960)). “The cornerstone of uniform assessment is the fair cash value of the property in question.” Kankakee, 131 Ill.2d at 21. “Real property taxes . . . which are authorized by law to be assessed against and levied upon real property shall be assessed against and levied upon each unit and the owner's corresponding percentage of ownership in the common elements as a tract, and not upon the property as a whole.” 765 ILCS 605/10(a).

The Board finds that although the comparables presented by the appellant may be similar to the subject property, the appellant failed to submit several key elements to establish comparability: the percentage of ownership allocated to each suggested comparable unit as well as freedom of information printouts available from the Cook County Assessor's Office. These printouts reflect each units' percentage of ownership in the common elements, indicate which units are receiving the historic freeze exemption, and indicate a market value for the entire condominium building. Without these elements, the Board is unable to determine comparability to the subject property.

Accordingly, based on this evidence, the Board 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: September 20, 2022



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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