



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

APPELLANT: 3301-09 S Michigan Condo. Assoc.
DOCKET NO.: 20-47982.001-R-1 through 20-47982.006-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 3301-09 S Michigan Condo. Assoc., the appellant(s), by attorney Anthony M. Farace, of Amari & Locallo 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
20-47982.001-R-1	17-34-116-044-1001	4,040	8,768	\$12,808
20-47982.002-R-1	17-34-116-044-1002	3,108	6,744	\$9,852
20-47982.003-R-1	17-34-116-044-1003	3,318	7,200	\$10,518
20-47982.004-R-1	17-34-116-044-1004	4,040	8,768	\$12,808
20-47982.005-R-1	17-34-116-044-1005	3,108	6,744	\$9,852
20-47982.006-R-1	17-34-116-044-1006	3,318	7,200	\$10,518

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 three-story, multi-family residence of masonry construction with 11,356 square feet of living area and six condominium units. The dwelling was 12 years old. Features of the building include central air conditioning. The property has a 6,978 square foot site and is located in Chicago, 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 appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables.

The board of review submitted its "Condominium Analysis Results for 2019" which disclosed the total assessment for the subject of \$103,714 and the distribution of that assessment among the subject's six condominium units. The subject property has an improvement assessment of \$82,782 or \$7.29 per square foot of living area.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The only suggested comparable properties submitted by the parties are the five submitted by the appellant. The board of review has submitted the assessments of the six condominium units on the subject property, but it has not argued that these individual units could serve as comparable properties for one another, and any such argument would be unavailing. Where, as here, condominium units in a building or complex are part of the same assessment, they may not be used as comparable properties for one another because that would make the assessment self-validating. *See Pace Realty Group v. Property Tax Appeal Bd.*, 306 Ill. App. 3d 718, 728 (2d Dist. 1999).

Accordingly, the Board finds the best evidence of assessment equity to be the *appellant's comparables one, two, three, four, and five*. Like the subject property, these comparables have three-story, multi-family residences of masonry construction with air conditioning. Each of these comparables is on the same block as the subject. The dwellings on each of these comparables are approximately the same size as the subject's lot.

These comparables had improvement assessments that ranged from \$3.83 to \$5.40 per square foot of living area. The subject's improvement assessment of \$7.29 per square foot of living area is above the range established by the best comparables in this record. Based on this record the Board finds the appellant demonstrated by clear and convincing evidence that the subject's improvement was inequitably assessed, and a reduction in the subject's assessment is 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:

May 16, 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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