



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

APPELLANT: Parkview Condominium Association
DOCKET NO.: 21-27852.001-R-1 through 21-27852.011-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Parkview Condominium Association, the appellant(s), by attorney Holly Zeilinga, 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
21-27852.001-R-1	11-30-419-031-1001	962	8,940	\$9,902
21-27852.002-R-1	11-30-419-031-1002	835	7,767	\$8,602
21-27852.003-R-1	11-30-419-031-1003	855	7,946	\$8,801
21-27852.004-R-1	11-30-419-031-1004	865	8,037	\$8,902
21-27852.005-R-1	11-30-419-031-1005	816	7,586	\$8,402
21-27852.006-R-1	11-30-419-031-1006	835	7,767	\$8,602
21-27852.007-R-1	11-30-419-031-1007	855	7,946	\$8,801
21-27852.008-R-1	11-30-419-031-1008	797	7,405	\$8,202
21-27852.009-R-1	11-30-419-031-1009	855	7,946	\$8,801
21-27852.010-R-1	11-30-419-031-1010	865	8,037	\$8,902
21-27852.011-R-1	11-30-419-031-1011	884	8,218	\$9,102

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 2021 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 eleven condominium units located in a fourteen-unit condominium building. The nine units under appeal have a combined 97% interest in the common elements. The building is 95 years old and is located on a 5,400 square foot site, in

Rogers Park Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

In the appellant's Appeal Form, the appellant selected a contention of law as the basis of the appeal and submitted evidence based on an assessment inequity contention. This matter proceeded to hearing on December 19th, 2024. At hearing, the appellant chose to proceed solely on the basis of assessment inequity.

In its brief, the appellant contends the subject's assessment violates the Condominium Property Act which requires the Assessor to assess condominiums using "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 appellant alleges that for the 2021 tax year, the Assessor's records for the subject units were not calculated using the individual units' percentage of ownership in the common elements evidenced by the proposed assessments being rounded numbers. The appellant contends that the Assessor did not adhere to the correct methodology for assessing a property which requires calculating an overall market value first and then applying that market value to each parcel's percentage ownership. Based on this evidence, the appellant requested a reduction in the subject condominium units' assessment to the prior year amount of \$140,174 or, in the alternative, a reduction to \$97,019.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total valuation assessment for the subject units of \$191,989 and an improvement assessment of \$182,565. In support of its contention of the correct assessment, the board of review submitted a "Condominium Analysis Results for 2021" which listed the percentage of ownership and assessments for 2021 for all fourteen units in the subject's building reflecting a total assessment of \$194,986. (BoR.Ex.2). The percentage of ownership interest for each unit ranges from 1.00% to 9.90%.

In its Assessment Analysis, the board of review analyzed four sales from the subject building units with a combined 27.40% ownership interest in the common elements and calculated the market value of the building at \$1,972,624, or a total assessed value of \$197,262. (BoR.Ex.1). The board of review indicates in its assessment analysis that it calculated the total assessed value for the units appealed (100.0000%) at \$197,262.

This matter proceeded to hearing on December 19th, 2024. ¹Preliminarily, the appellant narrowed the scope of the appeal by not proceeding with the issue contained in its brief regarding the application of the Section 16-8 of the Property Tax Code. (T.1). Instead, the appellant would be proceeding only with its uniformity argument. (T.1).

¹ For hearing purposes only, the administrative law judge granted the parties' request to consolidate docket numbers 2021-27866, 2021-27853, 2021-27852, 2021-27850, and 2021-27654.

In addition, the parties preliminarily discussed the admission of two additional documents and presentation of one witness from the board of review. First, Mr. Bilton moved to admit four parcel data sheets that the appellant stated were inadvertently excluded from its evidence submitted during the evidentiary period. (T.1-3). (App.Ex.5). According to Mr. Bilton, the information on the four units was already submitted by the board of review in its evidence and the parcel data sheets are a statement of public record. (T.4). Mr. John Lartz confirmed that the board of review already submitted information on the additional units but objected to the admission of exhibits because there need not be additional supplementation. (T.5). The administrative law judge reserved ruling on their admissibility. (T.6).

Next, the board of review moved to allow a nondisclosed witness to testify. (T.6). The witness, Mr. Lucas Schumann, works for the board of review and handles condo evidence and analysis “at the board level”. (T.6 and T.23). Mr. Lartz proffered that Mr. Shuman would be providing clarification for the board’s notes on appeal. (T.6). Mr. Bilton objected to the witness testifying as an expert witness. (T.23-24). Based on Section 1910.93 Request for Witnesses, the administrative law judge allowed Mr. Shuman to testify as a factual witness.

Finally, Mr. Bilton inquired regarding documents received from the board of review the previous day that reiterate what was already admitted by the board of review with some additional material and comment. (T.7). The additional evidence from the board of review contains the heading “Recent Sales Analysis Supporting Board of Review’s 2021 Decision.” Mr. Lartz stated that the additional evidence was demonstrative and served as clarification of the board’s notes on appeal. (T.7). Mr. Bilton objected to the admittance of the board of review’s clarification evidence and witness based on timeliness and it being inappropriate. (T.7). The administrative law judge granted admission of the board of review’s documents titled “Recent Sales Analysis Supporting Board of Review’s 2021 Decision.” (T.7).

In its case in chief, the appellant argued that the subject condominium units are not uniform as required by the Constitution of the State of Illinois because the 2021 improvement values for each subject unit are based upon different underlying values for the building where the units are located. (T.11). Mr. Bilton asserted that the use of different underlying market values violates Section 10(a) of the Illinois Condominium Act, which requires tax assessments for condominium units be allocated according to each units’ percentage of ownership. (T.11). He stated that in tax years prior to 2021, the Assessor included the full value for the underlying market value of the building and then multiplied the improvement assessment for each unit by the percentage of ownership of each unit. (T.11-12). For the 2021 year, the Assessor did not provide a full value for the building and calculated the assessment value for each unit without including the percentage of ownership. (T.14).

In the board of review’s case in chief, Mr. Lartz confirmed the appellant’s contention that the Assessor miscalculated the subject units. (T.19). However, the board of review’s calculations indicate the correct calculations result in a higher assessment for each of the subject units. (T.19).

The board of review called Lucas Schumann as a witness. (T.23). After voir dire, Mr. Schumann testified that he reviewed the notes on appeal and testified that the total sale value based on all

the sales in the building reflects an amount above the subject's current value based on the assessment. (T.26-29).

On cross examination, Mr. Shuman testified that the written reviewed he prepared of the board of review's notes on appeal is a common analysis that they run with all the sales in the building. (T.29). He further testified that he applies the same analysis to all the units in the building, whether parking units or residential units. (T.32).

In the board of review's closing argument, Mr. Lartz stated that there was an error in the assessor's calculation but the board of review's determination of overall value was higher and resulted in a no change. (T.33). And, if the assessment were properly calculated, the assessed value would be increased. (T.33). In conclusion, the board of review requested the assessed value be increased or be a no change. (T.35).

In the appellant's closing argument, Mr. Bilton argued that the board of review stipulated to appellant's contention of lack of uniformity, that assessments are not according to their percentage of ownership interest, and that they are incorrect. (T.35).

Conclusion of Law

Section 16-180 of the Property Tax Code provides in relevant part:

[...] All appeals shall be considered *de novo* and the Property Tax Appeal Board shall not be limited to the evidence presented to the board of review of the county. A party participating in the hearing before the Property Tax Appeal Board is entitled to introduce evidence that is otherwise proper and admissible without regard to whether that evidence has previously been introduced at a hearing before the board of review of the county.

(35 ILCS 200/16-180).

In addition, Section 1910.50 of PTAB's procedural rules states that *the Board shall not be limited to the evidence presented to the board of review of the county. A party participating in the hearing before the Property Tax Appeal Board is entitled to introduce evidence that is otherwise proper and admissible without regard to whether that evidence has previously been introduced at a hearing before the board of review of the county.* (Section 16-180 of the Code).

(86 Ill. Admin. Code 1910.50(a)) [Emphasis in original].

On this record, the Property Tax Appeal Board finds that the additional Parcel Data sheets admitted by the appellant were admissible as supplemental evidence and not new evidence. Therefore, the board of review's objection to the admission of Appellant's Exhibit No. 5 is overruled.

Similarly, the appellant's objection to the board of review's additional Recent Sales Analysis and witness testimony was overruled. The Board finds the testimony of Mr. Schuman and its Recent Sales Analysis to be irrelevant to the issue of assessment inequity.

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). 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 the subject property and it is recommended that not less than three comparable properties be submitted. 86 Ill.Admin. Code §1910.65(b). The Board finds appellant *did meet* this burden of proof and a reduction in the subject's assessment *is warranted*.

The Board gives no weight to the board of review's market value analysis as it is irrelevant to the assessment equity claim put forth by the appellant. The Board finds the best evidence of assessment equity is appellant's Parcel Data Sheets. (App.Ex.2; App.Ex.5). The Parcel Data sheets reflect the Assessor's records for the subject units were not calculated using the individual units' percentage of ownership in the common elements evidenced by the proposed assessments being rounded numbers.

The Board places great weight on the board of review's judicial admission to appellant's concern of lack of uniformity, that the subject units' assessments are not according to their percentage of ownership interest. Thereby, the board of review stipulated to a lack of uniformity between the subject units and the method in which condo units are assessed pursuant to Section 10 (a) of the Condominium Act. The board of review's contention that had the subject units been assessed in the correct manner, their assessments would have been higher, to be irrelevant to the issue of being assessed fairly and equitably. 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, 181 Ill. 2d 228, 234 (1998). The Board finds the subject units were not assessed uniformly and, therefore, not equitably assessed. Based on this record the Board finds appellant *did* demonstrate with 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: _____

November 25, 2025



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Parkview Condominium Association, by attorney:
Holly Zeilinga
Worsek & Vihon LLP
180 North LaSalle Street
Suite 3010
Chicago, IL 60601

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602