



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

APPELLANT: Adrian Urbanowicz
DOCKET NO.: 21-31182.001-R-1
PARCEL NO.: 16-01-221-052-1001

The parties of record before the Property Tax Appeal Board are Adrian Urbanowicz, the appellants, 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: \$2,538
IMPR.: \$24,570
TOTAL: \$27,108

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 is a condominium unit in a building of masonry construction with three units. The building is 128 years old. Features of the unit include central air conditioning, one full bathroom. The property is located in Chicago, West 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 asserts assessment inequity as a basis of the appeal. In support of this argument, the appellant submitted information on four suggested equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" stating that the total assessment for the subject was \$27,108. The subject property has an improvement assessment of \$24,570. In support of its contention of the correct assessment, the board of review submitted its Condominium Analysis for 2021. That analysis stated that one of the other units in the building

had sold for \$305,000 on July 26, 2018. That unit comprised a 35.16% ownership interest. Accordingly, the sale indicated that the value of all three units in the building was \$867,463, meaning that the assessed value was \$86,746, using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. Because the subject unit comprised a 31.25% ownership interest, the assessed value of the unit was \$27,108, which was the actual 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.

Under Illinois law, a condominium unit owner's real property tax assessment is based upon the value of the unit and the owner's corresponding interest in the common elements. 765 ILCS 605/10. The grid sheet submitted by the appellant listing features of the subject property and the suggested comparables says little about the common elements of any of the properties or the percentage of ownership interest in the common elements, except that comparables three and four have finished basements while the subject and the other two comparables do not. This distinction and the fact that these two comparables have 33% more living area than the subject indicate that they are not similar to the subject. Furthermore, there is no evidence about the value of the common areas of these comparables or the subject. Therefore, the Board gives them no weight.

Comparables one and two have the same amount of living area as the subject, but the Board gives them little weight because there is no evidence that indicates the value of the common elements of these comparables or the subject. Accordingly, the Board finds that the appellant failed to show by clear and convincing evidence that the subject's improvement was inequitably assessed, and 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:

August 22, 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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