



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

APPELLANT: Morrissey & Morrissey
DOCKET NO.: 21-31660.001-R-1
PARCEL NO.: 14-17-101-043-1003

The parties of record before the Property Tax Appeal Board are Morrissey & Morrissey, the appellant, by attorney Christopher B. Kaczynski, of Smith Hemmesch Burke & Kaczynski, 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:

LAND: \$1,540
IMPR.: \$7,364
TOTAL: \$8,904

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 a residential garage containing approximately 150 square feet of building area. The garage is approximately 13 years old. The associated condominium building contains seven purported garage units and six purported residential units. The subject garage unit has a 3.16% ownership percentage in the common elements of the condominium. The condominium has a 6,094 square foot site and is located in Chicago, Lake View 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 overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a Restricted Appraisal Report prepared by Tom J. Boyle, Jr., an Associate Real Estate Trainee Appraiser, and supervisor David Conaghan, a Certified General Real Estate

Appraiser, estimating the subject property had a market value of \$15,000 as of January 1, 2021. The purpose of the report is to assist with an *ad valorem* tax assessment of the property.

The subject property was inspected on December 13, 2021. The appraisers used the sales comparison approach to value by examining three sales of comparable properties located within .22 of a mile from the subject. The comparables consist of unheated one space garages not within the subject condominium building which sold from February 2019 to August 2020 for prices ranging from \$6,000 to \$19,000. After consideration of adjustments, the appraisers concluded that a final market value for the subject property is \$15,000. Based on the foregoing evidence, the appellant requested reductions in the land and improvement assessments of the subject property to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,904. The subject's assessment reflects a market value of \$89,040, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted a Condominium Analysis Results for 2021 prepared by Ashton Language, an analyst with the Cook County Board of Review, depicting four sales in the subject building, two residential units (PINs -1010 and -1012) and their associated garage units (PINs -1002 and -1005). Using all four sales of both garage and residential units representing 32.28% ownership interest in the common elements for a total consideration of \$944,791 results in a total market value for the building of \$2,926,860. By applying the subject unit's 3.16% ownership interest to the value of the building, the analyst concluded the subject's assessment should be \$9,249. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment as reflective of its market value.

In rebuttal, counsel for the appellant argued the board of review presentation through its analysis lacks any breakdown of the sales data and does not reflect market value of the subject garage unit.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted an appraisal of the subject garage with an opinion of value using the sales comparison approach, which did not include any sales within the subject's condominium building, even though data from the board of review establishes that sales of garages in the subject building were available for consideration. On the other hand, the board of review presented an analysis of sales in the subject condominium of both garages and residential units to support the subject's current assessment.

The Board gives reduced weight to the appellant's appraisal report for not using comparable sales that were available and more similar to the subject garage unit, namely, other garages within the subject condominium building as shown in the board of review evidence.

The Board finds the best evidence of market value in the record are sales within the subject condominium building. The Board finds use of sales within the subject condominium to be more persuasive of market value than other sales. Finding the board of review analysis supports the subject's current assessment, 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: _____

January 21, 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

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