



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

APPELLANT: 1240 N Paulina Condominium Association
DOCKET NO.: 21-32312.001-R-1 through 21-32312.004-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 1240 N Paulina Condominium Association, the appellant, by Anthony DeFrenza, attorney-at-law of the Law Office of DeFrenza & Mosconi PC in Northbrook, 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
21-32312.001-R-1	17-06-234-070-1001	2,759	29,041	\$31,800
21-32312.002-R-1	17-06-234-070-1002	2,759	29,041	\$31,800
21-32312.003-R-1	17-06-234-070-1003	2,759	29,041	\$31,800
21-32312.004-R-1	17-06-234-070-1004	2,759	29,041	\$31,800

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 improved with a low-rise residential condominium building of brick exterior construction that is approximately 91 years old. The building has four residential condominium units that range in size from 993 to 1,020 square feet of living area. Each unit has two bedrooms, one bathroom, one fireplace, and central air conditioning. The property is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-99 residential condominium 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 four appraisals, one for each unit, with market value estimates as of January

1, 2021. The appraisals were prepared by Larry Dvorkin, an Illinois Certified Residential Real Estate Appraiser. The intended use of each appraisal was for real estate tax appeal purposes; the purpose of each report was to develop an opinion of value of the subject property as improved; and the property rights appraised were the fee simple interest in the site and improvements.

The appraiser described parcel number (PIN) 17-06-234-070-1001 as Unit 1 that is located on the first floor and containing 998 square feet of living area. PIN 17-06-234-070-1002 was identified as Unit 2 located on the second floor and containing 1,020 square feet of living area. PIN 17-06-234-070-1003 was identified as Unit 3 located on the third or top floor and containing 1,020 square feet of living area. PIN 17-06-234-070-1003 was identified as Unit G located on the ground floor and containing 993 square feet of living area. The appraiser also indicated that Units 1, 2, and 3 each had one assigned parking space.

In estimating the market value for each unit, the appraiser developed the sales comparison approach to value. For Units 1, 2 and 3 the appraiser used the same four comparable sales improved with residential condominium units that ranged in size from 900 to 1,000 square feet of living area and in age from 24 to 145 years old. Each comparable sale has two bedrooms, one bathroom and central air conditioning. One comparable has an assigned parking space. The comparables are located from .14 to .61 of a mile from the subject property. The sales occurred from June 2020 to January 2021 for prices ranging from \$308,000 to \$325,000. Adjustments were made to the comparables for differences from each unit. Using these sales the appraiser estimated Unit 1 had a market value of \$320,000; Unit 2 had a market value of \$320,000; and Unit 3 had a market value of \$330,000.

With respect to Unit G the appraiser used three comparable sales improved with residential condominium units that range in size from 1,000 to 1,500 square feet of living area and in age from 24 to 135 years old. Each unit has central air conditioning, two bedrooms, one or two bathrooms, and one assigned parking space. Two comparables have one fireplace each. These properties are located from .14 to .71 of a mile from the subject. The sales occurred from March 2020 to November 2020 for prices ranging from \$325,000 to \$347,000. Adjustments were made to the comparables for differences from the subject unit to arrive at adjusted prices ranging from \$290,600 to \$316,600. The appraiser estimated Unit G had a market value of \$302,000 as of January 1, 2021.

Based on this evidence the appellant requested the total assessment for each unit be reduced to \$31,800 for a total aggregate assessment of \$127,200 to reflect the combined appraised values of the residential condominium units. In the brief submitted with the appeal, appellant's counsel indicated that each unit has a 25% ownership interest in the condominium and the suggested market value of each unit should be \$318,000 and have a total assessment of \$31,800.

The appellant's submission also included copies of the board of review Summary Forms associated with the appeals before the county board of review. The appellant also submitted a copy of the board of review final decision disclosing each PIN had a total assessment of \$54,530.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total aggregate assessment for the subject condominium of \$218,120. The subject's aggregate assessment reflects a market value of \$2,181,200 when applying the level of assessment for class

2-99 property under the Cook County Real Property Assessment Classification Ordinance of 10%. Other than the first page of the “Board of Review Notes on Appeal” with a reference to “See attached: (Number or associated PINs) 4,” the board of review submitted no evidence in support of its contention of the correct assessment.

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

The Board finds the only evidence of market value to be the four appraisals submitted by the appellant estimating the various units had estimated market values as of January 1, 2021, as follows: Unit 1 - \$320,000; Unit 2 - \$320,000; Unit 3 - \$330,000; and Unit G - \$302,000, for an aggregate market value for the condominium of \$1,272,000. Each unit has a total assessment of \$54,530 reflecting a market value of \$545,300 when applying the level of assessment for class 2-99 property under the Cook County Real Property Assessment Classification Ordinance of 10%, which is higher than the appraised values presented by the appellant. The property has an aggregate total assessment of \$218,120 reflecting a market value of \$2,181,200, which is above the aggregate appraised values of the subject property as presented by the appellant. The Board finds the board of review did not submit any evidence to support its contention of the correct assessment of the subject property or to otherwise refute or rebut the appraised values presented by the appellant. The appellant submitted copies of the Summary Forms associated with the board of review hearing, however, the Board finds that section 1910.50(a) of the rules of the Property Tax Appeal Board provides in part:

All proceedings before the Property Tax Appeal Board shall be considered de novo meaning the Board will consider only the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review or to any submissions not timely filed or not specifically made a part of the record.... (86 Ill.Admin.Code §1910.50(a)).

Therefore, pursuant to this rule, the Board will not give any consideration to the board of review Summary Forms.

In conclusion, based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request is appropriate.

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: _____

June 17, 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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