



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

APPELLANT: J. C. Brown
DOCKET NO.: 21-32747.001-R-1
PARCEL NO.: 17-08-450-028-1005

The parties of record before the Property Tax Appeal Board are J. C. Brown, the appellant, by attorney Joanne Elliott, of Elliott & Associates Attorneys, PLLC in Des Plaines; 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: \$1,895
IMPR.: \$54,208
TOTAL: \$56,103

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 single condominium unit within a 119-year-old 58-unit building. The property has a 15,920 square foot site and 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's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on June 6, 2019 for a price of \$461,500. The appellant reported that the sellers were John and Ashley Brown, the parties to the transaction were not related, and the property sold through a realtor. The appellant also indicated the property was advertised for sale through the Multiple Listing Service (MLS) for a period of 15 days. The appellant also submitted copies of the settlement statement, warranty deed, and purchase contract.

The appellant also submitted a brief arguing that an 8.31% three-year median level of assessment should be applied. In support of this argument, the appellant enclosed a copy of the 2020 Cook County Final Multiplier notice from the Illinois Department of Revenue.

Based on this evidence, the appellant requested a reduced assessment of \$38,350, for an estimated market value of \$383,500 when applying the 10% level of assessment under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,103. The subject's assessment reflects a market value of \$561,030 when applying the 10% level of assessment under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted a document entitled Condominium Analysis Results for 2021, which was based on the sales of 26 units in the subject building to estimate the value of the condominium under appeal. The board of review listed a total consideration for the sales of \$8,358,193. The board of review analysis indicated these properties had a total 51.35% ownership interest in the condominium building. Dividing the total consideration by the percentage of ownership in the condominium resulted in a full value of the condominium building of \$16,276,909 which results in a total combined assessment for the condominium building of \$1,627,691 when applying the 10% Ordinance level of assessment for class 2-99 property. Multiplying the full value of the condominium building by the percentage ownership of the unit under appeal of 3.5% results in a market value of \$569,692 or an assessed value of \$56,969 when applying the 10% Ordinance level of assessment for class 2-99 property. Based on this evidence, the board of review requested confirmation of the subject's 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted evidence of the subject's 2019 sale and a condominium analysis to support their respective positions before the Board. The Board gives reduced weight to the sale of the subject, which sold less proximate to the January 1, 2021 assessment date at issue. The Board gives little weight to the appellant's argument for applying an 8.31% level of assessment as the appellant failed to present any evidence for applying the 2020 three-year median level of assessment to the instant 2021 tax year appeal. The Board also gives diminished weight to the condominium analysis, which relied on sales occurring in 2018 and 2019 as well as two sales labeled as "custom sales," without any further explanation.

The Board finds the best evidence of market value to be condominium analysis sales #1, #2, #6, #9, #10, #12, #13, #14, #15, #16, #17, #18, #20, #23, #25, and #26, which are located within the subject's building and sold proximate to the assessment date at issue. These 16 sales had a total consideration of \$4,332,697. The board of review analysis indicated these properties had a total 26.05% ownership interest in the condominium building. Dividing the total consideration by the percentage of ownership in the condominium results in a full value of the condominium building of \$16,632,234 which results in a total combined assessment for the condominium building of \$1,663,223 when applying the 10% Ordinance level of assessment for class 2-99 property. Multiplying the full value of the condominium building by the percentage ownership of the unit under appeal of 3.5% results in a market value of \$582,128 or an assessed value of \$58,213 when applying the 10% Ordinance level of assessment for class 2-99 property. The subject's assessment reflects a market value of \$561,030, which is below the market value resulting from the analysis of the best comparable sales in the record. Based on this record, 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: _____

May 20, 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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