



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

APPELLANT: Robert Paul  
DOCKET NO.: 21-32891.001-R-1  
PARCEL NO.: 17-16-117-040-1088

The parties of record before the Property Tax Appeal Board are Robert Paul, the appellant(s), by attorney Robert J. Paul, Attorney at Law 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:

**LAND:** \$292  
**IMPR.:** \$22,561  
**TOTAL:** \$22,853

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 residential condominium unit contained in a 22-year-old, multi-story, residential condominium building of masonry construction. The building contains 98 units, each designated with a Property Index Number (PIN). The subject is designated PIN 1088 and is identified as Unit 1408. The property is situated on 11,000 square feet of land in West Chicago Township, Cook County. The subject is a Class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on eight suggested equity comparable properties in the subject building. These eight units were in the "08" tier of the building, as is the subject Unit 1408—PIN 1088. The appellant provided a spreadsheet showing these units; their

corresponding PINs; assessed valuations for land, improvement (unit) and total (TAV). It is copied, below, from the official appeal file.

PIN	Address	Unit #	Land Assessed Value	Building Assessed Value	Total Assessed Value
17-16-117-040-1008	700 W Van Buren St	608	292	22,561	22, 853
17-16-117-040-1018	700 W Van Buren St	708	292	22,561	22,853
17-16-117-040-1028	700 W Van Buren St	808	292	22,561	22, 853
17-16-117-040-1038	700 W Van Buren St	908	292	22,561	22, 853
17-16-117-040-1048	700 W Van Buren St	1008	292	22,561	22, 853
17-16-117-040-1058	700 W Van Buren St	1108	292	22,561	22, 853
17-16-117-040-1068	700 W Van Buren St	1208	292	22,561	22, 853
17-16-117-040-1078	700 W Van Buren St	1308	292	22,561	22, 853

The appellant also submitted four pages from the Declaration of Condominium Ownership for the subject building, which had been recorded by the Cook County Recorder. These documents disclosed Unit 1408 as owning 0.78% of the common elements. In yet further support, the appellant submitted a four-page Division Report from the Cook County Assessor's Office that disclosed Unit 1408—PIN 1088 owning 0.78%.

The appellant testified at hearing that he had been successful in lien years 2019 and 2020 to get the Assessor to correct the error of his ownership of common elements from 0.90% to 0.78%. He further testified that personnel from the Assessor's Office informed him the change of percentage would carry-over to subsequent lien years, but that he was disappointed the error of 0.90% reappeared for his 2021 assessment. He testified that he did not cause modifications to the living area of his Unit 1408 between the time he purchased it till the 2021 lien year.

The board of review submitted its Board of Review Notes on Appeal disclosing the total assessment for the subject of \$25,852 with an improvement assessment of \$25,561. In support of its contention of the correct assessment, the board of review submitted a condominium analysis with information on suggested comparable sales for 15 units in the building. These units sold from 2019 through 2021 for a total consideration of \$4,679,055. The units sold comprised of 14.66% the common elements of the building. The result was a full value of the property at \$31,917,155. The board of review's evidence included a list of units in the building with their corresponding percentages of common elements ownership. This evidence disclosed the subject, PIN 1088—Unit 1408, owned 0.90%. It also disclosed the eight units cited by the appellant in the 08 tier, as displayed above in the appellant's spreadsheet, each owned 0.78% of the common elements.

At hearing, the board of review reiterated its position that information available to it disclosed the appellant owned 0.90% of the common elements. However, the board of review acknowledged the discrepancy of percentages and generally observed the matter may be best resolved by the appellant addressing the error and seeking procedural redress to correct it at the Assessor's Office.

### **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). 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 (4<sup>th</sup> 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). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question and recommended not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparable properties to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be the appellant's comparable properties and supporting documentary evidence. These comparable properties, each in the 08 tier, owned 0.78% of the common elements. The evidence is clear and convincing that the subject Unit 1408—PIN 1088, owned 0.78% of the common elements in the 2021 lien year, not 0.90%. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and holds that a reduction in the subject's assessment is justified. The reduction shall reflect the subject unit's 0.78% ownership of common elements. Other 08 tier units were assessed at a total of \$22,853 for 2021. The subject unit total assessment is reduced to the same amount.

This decision applies to the 2021 lien year only. The Board makes no findings regarding subsequent lien years. However, the Board recognizes the same issue of assessment inequity may reappear before the Board or other assessing bodies in later years if any discrepancy is not addressed and corrected at the Assessor's Office.

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.

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Chairman

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Member

Member

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Member

Member

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Member

Member

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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: March 18, 2025

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Clerk of the Property Tax Appeal Board

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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