



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

APPELLANT: Heather Nanninga
DOCKET NO.: 21-33034.001-R-1 through 21-33034.016-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Heather Nanninga, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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
21-33034.001-R-1	13-25-425-037-1001	1,262	30,552	\$31,814
21-33034.002-R-1	13-25-425-037-1002	1,095	26,510	\$27,605
21-33034.003-R-1	13-25-425-037-1003	1,107	26,815	\$27,922
21-33034.004-R-1	13-25-425-037-1004	1,382	33,464	\$34,846
21-33034.005-R-1	13-25-425-037-1005	953	23,077	\$24,030
21-33034.006-R-1	13-25-425-037-1006	976	23,642	\$24,618
21-33034.007-R-1	13-25-425-037-1007	1,382	33,464	\$34,846
21-33034.008-R-1	13-25-425-037-1008	953	23,077	\$24,030
21-33034.009-R-1	13-25-425-037-1009	976	23,642	\$24,618
21-33034.010-R-1	13-25-425-037-1010	1,359	32,899	\$34,258
21-33034.011-R-1	13-25-425-037-1011	1,107	26,815	\$27,922
21-33034.012-R-1	13-25-425-037-1012	1,120	27,119	\$28,239
21-33034.013-R-1	13-25-425-037-1013	953	23,077	\$24,030
21-33034.014-R-1	13-25-425-037-1014	1,095	26,510	\$27,605
21-33034.015-R-1	13-25-425-037-1015	1,107	26,815	\$27,922
21-33034.016-R-1	13-25-425-037-1016	1,120	27,119	\$28,239

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 16 residential condominium units within a 16-unit condominium building that is approximately 96 years old. The property has a 6,297 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 contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a sales analysis based on five sales within the subject's condominium. The properties sold from July 2020 to April 2022 for prices ranging from \$230,000 to \$355,000, with an aggregate sale price of \$1,387,500. The appellant submitted listing sheets for these sales, which describe the same sale dates and sale prices presented in the appellant's sales analysis. These units have a combined 30.66% interest in the common elements of the condominium. Based on these five sales, the appellant calculated a total value for the condominium of \$4,525,440. The appellant requested a reduction in the subject's combined assessment to \$452,544 to reflect this market value for the subject's condominium calculated by the appellant.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$465,583. The subject's assessment reflects a market value of \$4,655,830, 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 sales analysis based on six sales within the subject condominium. Four of these sales are the same units and same sale prices presented by the appellant; however, the board of review reported different sale dates. The board of review's sales analysis also includes information on the prior sales of these units, which also does not include the sale dates reported by the appellant.

The board of review reported the six units sold from October 2019 to September 2021 for prices ranging from \$230,000 to \$355,000, for an aggregate sale price of \$1,847,500. These units have a combined 39.69% interest in the common elements of the condominium. Based on these six sales, the board of review computed a total value for the condominium of \$4,654,824. Based on this evidence, the board of review requested the subject's assessment be sustained.

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 record contains a sales analysis from each party based on sales within the subject's condominium. As an initial matter, the Board finds the appellant's comparables #1, #2, #3, and #5 appear to be the same sales as the board of review's comparables #1, #2, #4, and #6 despite the different sale dates reported by the board of review. The Board finds the best evidence of the

sale dates of these four sales is found in the appellant's evidence, where the sale dates were supported with listing sheets for each sale. Consequently, the Board gives less weight to the board of review's sales analysis, which contains errors in the sale prices of the comparable sales and includes an October 2019 sale which occurred less proximate in time to the assessment date than the other sales in this record.

The Board finds the best evidence of market value to be the appellant's sales analysis. The subject's assessment reflects a market value of \$4,655,830, including land, which is above the market value computed in the appellant's sales analysis. Based on this evidence, the Board finds a reduction in the subject's assessment is warranted.

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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