



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

APPELLANT: 1459 West Superior St. Condominium Assoc
DOCKET NO.: 21-33101.001-R-1 through 21-33101.006-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 1459 West Superior St. Condominium Assoc, the appellant(s), 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 **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
21-33101.001-R-1	17-08-109-033-1001	3,865	69,244	\$73,109
21-33101.002-R-1	17-08-109-033-1002	3,865	69,244	\$73,109
21-33101.003-R-1	17-08-109-033-1003	3,092	55,395	\$58,487
21-33101.004-R-1	17-08-109-033-1004	3,092	55,395	\$58,487
21-33101.005-R-1	17-08-109-033-1005	3,658	65,527	\$69,185
21-33101.006-R-1	17-08-109-033-1006	3,607	64,616	\$68,223

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 six condominium units in a residential condominium building built in 2019. There are six PINs for the subject property, all of which are the subject of this appeal. The property has a 6,229 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 board of review's " Notes on Appeal" and the board of review decision letter dated July 25, 2022, show the total assessment for the six-unit subject property to be \$404,398.

The appellant contends overvaluation and contention of law as the two bases of the appeal.

Both the appellant and the board of review submitted their own condominium analysis to prove market value. These two different condominium analyses are nearly identical. Both parties analyze the same six sales, one from each unit in the building, to determine the market value of the building. Prior to applying a level of assessment, both parties agree that the market value of the building is \$4,006,000.

The difference between the two parties' analysis lies solely in which level of assessment to use. The appellant utilized an 8.31% assessment level. In support of this argument, the appellant cites PTAB rule 1910.50(c)(2) and provided a "2020 Cook County Final Multiplier Announced" press release which indicates a three-year average assessment of 8.31% for residential properties in Cook County and an article entitled "Publication 136: *Property Assessment and Equalization*" dated January 2010 published by the Illinois Department of Revenue. Based on their evidence and arguments, the appellant requested a reduction in the subject's assessment to a total of \$332,899.

The board of review requested that the Board apply the statutory 10% level of assessment under the Cook County Real Property Assessment Classification Ordinance. The subject's assessment of \$404,398 reflects a market value of \$4,043,980 when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

Conclusion of Law

"Real property taxes . . . which are authorized by law to be assessed against and levied upon real property shall be assessed against and levied upon each unit and the owner's corresponding percentage of ownership in the common elements as a tract, and not upon the property as a whole." 765 ILCS 605/10(a).

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 that the appellant met this burden as to market value through their condominium analysis.

The subject property's current assessment is \$404,398, which reflects a market value of \$4,043,980 when applying the 10% level of assessment, which had been applied at the lower levels. Both the appellant and the board of review, through their condominium analyses agree that the subject property had a market value of \$4,006,000. When applying the standard 10% level of assessment, this reflects an assessment of \$400,600, which is below the current assessed value. The Board therefore finds that a reduction in the subject's assessment, on this basis, is justified.

Additionally, the appellant made an argument under a contention of law which is governed thusly:

“Standard of proof. Unless otherwise provided by law or stated in the agency’s rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.” 5 ILCS 100/10-15.

The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted, on this basis.

The appellant requested that an 8.31% level of assessment be used instead of applying the 10% level of assessment for class 2 properties under the Cook County Real Property Assessment Classification Ordinance.

With respect to application of the 2020 level of assessment for class 2 property in Cook County of 8.31%, the Board finds the appellant’s evidence of an Illinois Department of Revenue tentative multiplier announcement (i.e. press release) and the January 2010 article about equalization to be insufficient to establish the use of a level of assessment different from the ordinance.

Section 1910.50(c)(2) of the Board’s procedural rules. (See 86 Ill. Admin. Code 1910.50(c)(2) states in part:

In Cook County, for residential property of six units or less currently designated as Class 2 real estate according to the Cook County Real Property Assessment Classification Ordinance, as amended, when sufficient probative evidence indicating the estimate of full market value of the subject property on the relevant assessment date is presented, the Board may consider evidence of the appropriate level of assessment for property in that class. The evidence may include:

- A) the Department of Revenue's annual sales ratio studies for Class 2 property for the previous three years; and
- B) competent assessment level evidence, if any, submitted by the parties pursuant to this Part.

The Board accords no weight to the appellant’s argument that the Illinois Department of Revenue's press release sufficiently shows that a level of assessment of “8.31%” of recent sales prices should apply to the subject. The appellant did not provide the actual annual sales ratio studies for the previous three years or other sufficiently competent evidence that confirmed their assertion that the median level of assessment was what they purported it to be. Argument alone, without sufficient supporting evidence, is insufficient to grant a reduction based on the level of assessment. Accordingly, the Board finds that the appellant failed to provide sufficient evidence that would allow this Board to apply anything other than the class 2 level of assessment of 10% as established by the Cook County Real Property Assessment Classification Ordinance, which is the only appropriate level of assessment to be considered herein. (See 86 Ill. Admin. Code Sec. 1910.50(c)(2)).

The Board finds the appellant proved by a preponderance of the evidence that the market value of the subject property is not accurately reflected in its assessed valuation, but that the appellant did not prove by a preponderance of the evidence that the level of assessment should be lower than 10%. The Board therefore finds that a reduction in the subject's assessment on the evidence provided by the appellant is justified, only on the market value basis.

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

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 16, 2026



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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