



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

APPELLANT: Gary Liss
DOCKET NO.: 21-34365.001-R-1
PARCEL NO.: 14-05-323-035-1003

The parties of record before the Property Tax Appeal Board are Gary Liss, the appellant(s); 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: \$9,749
IMPR.: \$30,250
TOTAL: \$39,999

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 residential condominium unit with a 26.00% ownership interest in the common elements. The subject unit has a total improvement size of 1,850 square feet of living area, is 23 years old, and is located within a four-unit condominium building. The property has a 4,687 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts assessment inequity as a basis of the appeal. In support of this argument, the appellant submitted four suggested equity comparables. The comparable properties range in age between 19 and 23-years old. All of the comparable properties are condominium units. One of the comparable condominium units is located in the same building as the subject property and the other three comparables are located in another building seven blocks away from the subject unit. The comparable properties ranged in living area square footage from 1,845 to 2,052. The

appellant also submitted a copy of the board of review's written decision reflecting a total assessment for the subject property of \$39,999. Based on the evidence submitted, the appellant requests that the subject's assessment be reduced to \$26,074.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$39,999. The subject property has an improvement assessment of \$30,251, or \$16.35 per square foot of living area. The remainder of the subject's building consists of three residential condominium units with an aggregate 74.00% ownership interest in the common elements. In support of its contention of the correct assessment, the board of review submitted the three units in the same building as the subject property as comparables. The board of review submitted a condominium analysis showing that the comparables' total assessments ranged from \$30,999 to \$43,998. The board of review also indicated in its condominium analysis that the subject unit sold in January of 2021 for \$440,000. Using only the subject unit in its analysis, the board of review calculated a full value of the units appealed at \$1,692,307, or a total assessment amount of \$169,231 when applying the 10% level of assessment for Cook County. The assessor's total assessment for the building, as indicated in the condominium analysis, is \$154,998, with a corresponding market value of \$1,549,950.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. 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 of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant *did not meet* this burden of proof and a reduction in the subject's assessment *is not* warranted.

“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 Board finds that the subject is equitably assessed. In accordance with the Condominium Property Act, *id.*, each unit in the subject building is assessed according to its corresponding percentage of ownership in the common elements. The entire building has a total assessment of \$154,995. The subject unit has a percentage of ownership in the common elements of 26.00%, which corresponds to a total assessment of \$40,299. This assessment is slightly above this unit's current assessment. The Board accorded no weight to the appellant's equity comparables #2, #3, and #4, as they were all located outside the subject's building, and their percentage of ownership in the common elements was not disclosed. Furthermore, the Board accorded no weight to the appellant's analysis utilizing these comparables, as the appellant did not factor the comparables' percentage of ownership in the common elements in the analysis, which is required under the Condominium Property Act. *Id.* The Board also accorded no weight to the board of review's sale comparable, as it was not responsive to the appellant's equity argument. Therefore, the

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Board finds that the appellant has not proven, with clear and convincing evidence, that the subject is inequitably assessed, and that a reduction in the subject's assessment is not 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: October 17, 2023



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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