FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: The Hills Condominium Association
DOCKET NO.: 21-34673.001-R-1 through 21-34673.073-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are The Hills Condominium Association, 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
21-34673.001-R-1	23-01-304-017-1001	1,349	13,466	$14,815
21-34673.002-R-1	23-01-304-017-1002	1,157	12,897	$14,054
21-34673.003-R-1	23-01-304-017-1003	1,118	12,468	$13,586
21-34673.004-R-1	23-01-304-017-1004	1,118	12,468	$13,586
21-34673.005-R-1	23-01-304-017-1005	1,157	12,897	$14,054
21-34673.006-R-1	23-01-304-017-1006	1,349	13,466	$14,815
21-34673.007-R-1	23-01-304-017-1007	1,157	12,897	$14,054
21-34673.008-R-1	23-01-304-017-1008	1,157	12,897	$14,054
21-34673.009-R-1	23-01-304-017-1009	1,157	12,897	$14,054
21-34673.010-R-1	23-01-304-017-1010	1,157	12,897	$14,054
21-34673.011-R-1	23-01-304-017-1011	1,349	13,466	$14,815
21-34673.012-R-1	23-01-304-017-1012	1,157	12,897	$14,054
21-34673.013-R-1	23-01-304-017-1013	1,118	12,468	$13,586
21-34673.014-R-1	23-01-304-017-1014	1,118	12,468	$13,586
21-34673.015-R-1	23-01-304-017-1015	1,157	12,897	$14,054
21-34673.016-R-1	23-01-304-017-1016	1,349	13,466	$14,815
21-34673.017-R-1	23-01-304-017-1017	1,157	12,897	$14,054
21-34673.018-R-1	23-01-304-017-1018	1,157	12,897	$14,054
21-34673.019-R-1	23-01-304-017-1019	1,157	12,897	$14,054
21-34673.020-R-1	23-01-304-017-1020	1,157	12,897	$14,054
21-34673.021-R-1	23-01-304-017-1021	1,349	13,466	$14,815
21-34673.022-R-1	23-01-304-017-1022	1,157	12,897	$14,054
21-34673.023-R-1	23-01-304-017-1023	1,118	12,468	$13,586
21-34673.024-R-1	23-01-304-017-1024	1,118	12,468	$13,586
21-34673.025-R-1	23-01-304-017-1025	1,157	12,897	$14,054

21-34673.026-R-1	23-01-304-017-1026	1,349	13,466	$14,815
21-34673.027-R-1	23-01-304-017-1027	1,157	12,897	$14,054
21-34673.028-R-1	23-01-304-017-1028	1,157	12,897	$14,054
21-34673.029-R-1	23-01-304-017-1029	1,157	12,897	$14,054
21-34673.030-R-1	23-01-304-017-1030	1,157	12,897	$14,054
21-34673.031-R-1	23-01-304-017-1031	68	761	$829
21-34673.032-R-1	23-01-304-017-1032	68	761	$829
21-34673.033-R-1	23-01-304-017-1033	68	761	$829
21-34673.034-R-1	23-01-304-017-1034	68	761	$829
21-34673.035-R-1	23-01-304-017-1035	68	761	$829
21-34673.036-R-1	23-01-304-017-1036	68	761	$829
21-34673.037-R-1	23-01-304-017-1037	68	761	$829
21-34673.038-R-1	23-01-304-017-1038	68	761	$829
21-34673.039-R-1	23-01-304-017-1039	68	761	$829
21-34673.040-R-1	23-01-304-017-1040	68	761	$829
21-34673.041-R-1	23-01-304-017-1041	68	761	$829
21-34673.042-R-1	23-01-304-017-1042	68	761	$829
21-34673.043-R-1	23-01-304-017-1043	68	761	$829
21-34673.044-R-1	23-01-304-017-1044	68	761	$829
21-34673.045-R-1	23-01-304-017-1045	68	761	$829
21-34673.046-R-1	23-01-304-017-1046	68	761	$829
21-34673.047-R-1	23-01-304-017-1047	68	761	$829
21-34673.048-R-1	23-01-304-017-1048	68	761	$829
21-34673.049-R-1	23-01-304-017-1049	68	761	$829
21-34673.050-R-1	23-01-304-017-1050	68	761	$829
21-34673.051-R-1	23-01-304-017-1051	68	761	$829
21-34673.052-R-1	23-01-304-017-1052	68	761	$829
21-34673.053-R-1	23-01-304-017-1053	68	761	$829
21-34673.054-R-1	23-01-304-017-1054	68	761	$829
21-34673.055-R-1	23-01-304-017-1055	68	761	$829
21-34673.056-R-1	23-01-304-017-1056	68	761	$829
21-34673.057-R-1	23-01-304-017-1057	68	761	$829
21-34673.058-R-1	23-01-304-017-1058	68	761	$829
21-34673.059-R-1	23-01-304-017-1059	68	761	$829
21-34673.060-R-1	23-01-304-017-1060	68	761	$829
21-34673.061-R-1	23-01-304-017-1061	68	761	$829
21-34673.062-R-1	23-01-304-017-1062	68	761	$829
21-34673.063-R-1	23-01-304-017-1063	68	761	$829
21-34673.064-R-1	23-01-304-017-1064	68	761	$829
21-34673.065-R-1	23-01-304-017-1065	68	761	$829
21-34673.066-R-1	23-01-304-017-1066	68	761	$829
21-34673.067-R-1	23-01-304-017-1067	68	761	$829
21-34673.068-R-1	23-01-304-017-1068	68	761	$829
21-34673.069-R-1	23-01-304-017-1069	68	761	$829
21-34673.070-R-1	23-01-304-017-1070	68	761	$829

21-34673.071-R-1	23-01-304-017-1071	68	761	$829
21-34673.072-R-1	23-01-304-017-1072	68	761	$829
21-34673.073-R-1	23-01-304-017-1073	68	761	$829

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 building with 30 residential condominium units and 43 parking spaces. The building is approximately 11 years old and sits on a 48,197 square foot site. The property is located in Hickory Hills, Palos Township, Cook County, and is a Class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends equity and contention of law as the bases of the appeal. In support of this argument the appellant submitted a brief and charts containing the assessments of each unit and parking space within the building. In their highlighted chart, which shall be called Appellant's Exhibit #1, there are four categories based on the percentage of ownership of the common elements.[1] The highlighted rows indicate PINs that have assessed values that are higher than other PINs with the same percentage of ownership of the common elements. The appellant argued that this showed unequal treatment and a lack of uniformity from within the building. Based on the evidence submitted, the appellant requested that the subject's assessments be reduced to the lowest level of assessment per percentage of ownership.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $473,987. The subject's assessment reflects a market value of $4,739,870 when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. In support of its contention of the correct assessment the board of review submitted a condominium sales analysis consisting of 35 sales from within the subject property. The board of review argued that based on the condominium analysis the market value of the subject property is $5,249,301, and that the subject property should be assessed at $524,930.

In rebuttal, the appellant submitted a letter arguing that the board of review's evidence did not address the appellant's uniformity claims.

Hearing

[1] Category 1, which was described as parking spaces, had 0.177% interest in the common elements. Category 2 had 2.9% interest in the common elements. Category 3 had 3.0% interest in the common elements. Category 4 had 3.498% interest in the common elements.

On January 28, 2025, Attorney Melissa Whitley (Whitley) appeared on behalf of the Appellant The Hills Condominium Association before the Property Tax Appeal Board for a hearing. Dan Balanoff (Balanoff) appeared on behalf of the board of review.

The hearing consisted of legal argument without evidentiary testimony or cross-examination. The appellant highlighted the errors made by the Cook County Assessor's Office for giving units and parking spaces different assessments when they have equal interest in the common elements.

The appellant argued, based on the theory of equity and equal treatment, that the differing assessments should be reduced to the lowest amount already assessed for that common element share. The board of review agreed that an error was made but requested an increase of assessments for all PINs based on the board of review's condominium analysis which concluded that the subject property had a higher market value than was reflected by the subject property's current assessment. The board of review reaffirmed their request that the subject's assessments should be increased based on their condominium analysis that derived a market value for the entire building based on 35 sales from within the building.

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 proven by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). The Board finds that the appellant met this burden of proof, and that a reduction in the subject's assessment is warranted.

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 Condominium Property Act states, "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).

Both parties agree that assessment values for condominium units are to be apportioned out based on the percentage of ownership in the common elements. Here, a number of properties were given different assessments despite having equal percentage of interest in the common elements. The appellant argues, based on the theory of equity and equal treatment, that the differing assessment should be reduced to the lowest amount already assessed for that common element share. The board of review argued that the assessments should be raised based on their condominium analysis that derived a market value for the entire building based on sales from within the building. The board of review then argued that an equal apportionment could then be applied after finding the new market value.

"Each appeal shall be limited to the grounds listed in the petition filed with the Board." 86 Ill.Admin.Code §1910.50(a) (See also Section 16-180 of the Property Tax Code). The appellant in this case did not raise the issue of market value, but rather a novel equity argument supported by a contention of law based on the fact that the Illinois Constitution requires 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). In this case, PTAB shall limit the analysis on the grounds listed in the petition that being equity rather and rejects the board of review's market value arguments.

The Board finds that certain PINs within the subject property were inequitably assessed due to their being given different assessments for the same percentage of interest in the common elements. And while the uniformity provision of the Illinois Constitution does not require absolute equality in taxation, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity, the Board finds that a reduction in similarly situated condominiums is appropriate in this instance. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003). For these reasons, the Board finds that a reduction is appropriate. The instant case is similar to that of Cook County Board of Review v. Property Tax Appeal Board, 403 Ill. App. 3d 139, in which a condominium association containing 154 residential condominium buildings received 2004 assessments for which 13 of the buildings had lower total building value than the remaining 141 buildings. This Board held that the disparate treatment of the buildings within the association was not uniform and lowered the values of the 141 buildings to the 13 lower-assessed buildings. This decision was upheld by the Illinois Appellant Court and this Board again chooses to follow in this case.

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:

C E R T I F I C A T I O N

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: July 21, 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 <u>PETITION AND EVIDENCE</u> 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

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