



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

APPELLANT: 1341 W. Granville Condo Association
DOCKET NO.: 21-38110.001-R-1 through 21-38110.005-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 1341 W. Granville Condo Association, the appellant, by attorney Thomas E. Sweeney, of Siegel Jennings Co., LPA 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-38110.001-R-1	14-05-118-035-1001	11,388	41,610	\$52,998
21-38110.002-R-1	14-05-118-035-1002	7,792	28,207	\$35,999
21-38110.003-R-1	14-05-118-035-1003	7,792	28,207	\$35,999
21-38110.004-R-1	14-05-118-035-1004	1,498	5,501	\$6,999
21-38110.005-R-1	14-05-118-035-1005	1,498	5,501	\$6,999

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 is improved with a condominium building containing three residential units and two other units. The building is located in Chicago, Lake View 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 condominium association asserts overvaluation as the ground for the appeal. In support of this argument, the appellant submitted information about sales of two of the residential units in the subject building. Unit one sold for \$465,000 on May 25, 2017, and Unit two sold for \$278,000 on June 28, 2017. Based on the ownership percentages attributed to these

units and a five percent deduction for personal property allegedly involved in the sales, the appellant asserts that the total assessed value of the subject should be \$110,289.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject as \$138,994. In support of its contention of the correct assessment, the board of review submitted information about sales of the two subject units relied upon by the appellant. The board of review asserted that these sales were too dated to reflect the subject's value in 2021. The board of review also presented information from Redfin about sales of two suggested comparable properties.

This appeal was scheduled for a hearing before a Board administrative law judge on July 21, 2025, but the parties agreed to waive the hearing and allow the final administrative decision to be based on their written evidentiary submissions.

Conclusion of Law

The appellant asserts overvaluation as a ground for appeal. When market value is the basis of the appeal, the taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 failed to meet this burden of proof because the sales that appellant relies upon are too dated.

The relevant valuation date is January 1, 2021 (see 35 ILCS 200/9-155). The two sales relied on by the appellant occurred on May 25, 2017, and June 28, 2017, some three and a half years before the relevant valuation date. This Board agrees with the board of review that these sales are too dated to reflect the subject's value as of January 1, 2021. Furthermore, the appellant also failed to present evidence supporting a personal property reduction. See A & A Market v. Pekin Ins. Co., 306 Ill. App. 3d 485, 488 (3d Dist. 1999) (setting forth factors used by courts to determine whether property is real or personal). Although this Board gives little weight to the board of review's Redfin submissions, the appellant had the burden of proving its overvaluation claim by a preponderance of the evidence. Because the appellant failed to sustain that burden, no reduction 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: _____

November 25, 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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