



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

APPELLANT: Richard Conroy
DOCKET NO.: 21-39001.001-R-3
PARCEL NO.: 17-04-218-041-1001

The parties of record before the Property Tax Appeal Board are Richard Conroy, the appellant; 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:

LAND: \$31,000
IMPR.: \$32,000
TOTAL: \$63,000

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 residential condominium unit with 2,500 square feet of living area that is 133 years old. Features include central air conditioning and a fireplace. The property has 33.3333% ownership interest in the condominium and is located in Chicago, North 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 assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject and on the same block as the subject. The comparables are improved with residential condominium units with approximately 2,500 or 2,800 square feet of living area that are more than 100 years old. Features of the comparables include central air conditioning and two fireplaces. The comparables have improvement assessments ranging from \$23,135 to \$40,805 or from \$9.25 to \$14.57 per

square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$80,250. The subject property has an improvement assessment of \$49,250 or \$19.70 per square foot of living area. In support of its contention of the correct assessment the board of review submitted a Condominium Analysis Results based on the sale of one unit in the subject's condominium, concluding in a value for the entire condominium of \$2,444,995. This property has a 33.3334% ownership interest and sold in December 2019 for a price of \$815,000. The board of review asserted the three units in the subject's condominium have a combined assessment of \$244,500. The board of review noted the appellant's comparables do not consider the subject's age, condition, and other features. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant asserted the sale relied on by the board of review was a sale of a penthouse unit with a private balcony compared to the subject which is located at street level. The appellant contended the appellant's comparables are similar to the subject in age, condition, and other features.

Conclusion of Law

The appellant 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of assessment equity to be appellant's comparables, which are similar to the subject in dwelling size, age, location, and features. The Board gave no weight to the analysis presented by the board of review, which is not responsive to the appellant's assessment inequity argument. The comparables have improvement assessments that range from \$23,135 to \$40,805 or from \$9.25 to \$14.57 per square foot of living area. The subject's improvement assessment of \$49,350 or \$19.70 per square foot of living area falls above the range established by the comparables in this record. Based on this record and after considering appropriate adjustments to the comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

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: June 18, 2024



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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