



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

APPELLANT: Elliott Musial & Katherine McKay
DOCKET NO.: 21-47479.001-R-1 through 21-47479.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Elliott Musial & Katherine McKay, 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 that **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
21-47479.001-R-1	14-32-111-029-1001	20,460	72,749	\$93,209
21-47479.002-R-1	14-32-111-029-1003	1,860	6,214	\$8,074

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 2017 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of a condominium unit and an associated parking space. The condominium unit has a 55.00% ownership interest in the common elements, and the parking space has a 5.00% ownership interest in the common elements, resulting in a combined 60.00% ownership interest in the common elements. The property 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 unit is owner-occupied.

The appellant contends that assessment inequity and market value as the bases of the appeal. In support of these arguments, the appellant submitted information on four comparables. These properties have masonry construction. They range in age from 34 to 140 years old and in size from 1,600 to 2,600 square feet of living area. Comparables #1, #2, and #3 are condominiums located outside of the building with ownership percentages of 66.7%, 50%, and 53%, respectively. Comparable #4 is a single-family home with no percentage of ownership. The appellant also submitted sales information on three of the comparables, which occurred between 2016 and 2021.

The sales ranged from \$525,000-\$830,000 or from \$1,124 to \$1,260 per percentage of ownership. Since comparable #4 is a single-family home, it does not have a percentage of ownership.

The board of review submitted its "Board of Review Notes on Appeal," disclosing the total assessment for the parcel ending in 1001. The subject's total assessment is \$102,025 or \$1,700 per percentage of ownership. The assessment reflects a market value of \$1,020,250 or \$17,004 per percentage of ownership when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of the subject's assessment, the board of review submitted a condominium analysis showing that the one unit and a parking space sold in July 2020 for \$678,652. The sale was then divided by the percentage of ownership of the units sold, which was 40%, to arrive at a total market value for the building of \$1,696,630. This comparable had an assessment of \$67,527 or \$1,688 per percentage of ownership.

At the hearing the appellant described her condo as a site condominium. The appellant stated that her site condominium only has two units. The appellant's property is located in front, while the other condominium is located in the back of the subject property. The appellant further stated that if you were to look at the property on Redfin or Zillow, it looks like a single-family home. The appellant testified they don't have full use and enjoyment of the property because when they look behind the subject property, they look into their neighbor's living room, and they do not have a backyard. The appellant further stated the percentage of ownership for the comparables submitted. Comparable #1 had 66.7% ownership, comparable #2 had 50% ownership, comparable #3 had 53% ownership, and comparable #4, which is a single-family home, had no percentage of ownership. The appellant testified that she included the single-family home to show that the subject's assessment is above the single-family home. The board of review testified that a site condominium is assessed the same as all other condominiums.

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 constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Additionally, the Condominium Property Act requires property tax assessments to be levied against each unit owner according to the unit's corresponding percentage of ownership. 765 ILCS 605/10.

While the appellant argued that the subject, as a site condominium, differs from other condominium buildings, the board of review testified that all condominiums are valued and assessed the same. Therefore, the Board gives the appellant's argument little weight and will review the subject's assessment uniformly with the Condominium Property Act and all other condominiums.

The appellant submitted four equity comparables, and the board of review submitted one. The Board will not use the appellant's comparable #4 because it is a single-family home and is not similar, as there is no shared common area, and the entire property can be transferred completely upon sale. Comparable #4 has full use and enjoyment of the property because it is a single-family home. The appellant's three comparables and the board of review's comparable have assessments ranging from \$1,113 to \$1,688 per ownership interest, with most weight given to the board of review's comparable as it is located within the subject's condominium. In comparison, the subject has an assessment of \$1,700, which is above the range. The Board finds the appellant has met this burden of proof, and a reduction in the subject's assessment is warranted.

The appellant contends the subject property's market value 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 the appellant has met this burden of proof, and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the sale submitted by the board of review and the appellant's sale comparable #2, with more weight given to the board of review's comparable as it is located in the subject's condominium association and is subject to the same market factors. They sold from March 2018 to July 2020 for prices ranging from \$655,000 to \$678,652 or from \$13,000 to \$16,966 per percentage of ownership. In comparison, the subject assessment reflects a market value of \$17,004 per percentage of ownership, which is above the range. Therefore, the Board finds by preponderance of evidence that a 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

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: _____

April 15, 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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