



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

APPELLANT: 3057 N. Narragansett Condominium Association
DOCKET NO.: 21-50186.001-R-1 through 21-50186.009-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 3057 N. Narragansett Condominium Association, the appellant(s), by attorney Edwin M. Wittenstein, of Worsek & Vihon LLP 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 **A Reduction in part and an Increase** 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
21-50186.001-R-1	13-29-108-029-1001	2,020	9,821	\$11,841
21-50186.002-R-1	13-29-108-029-1002	1,569	7,633	\$9,202
21-50186.003-R-1	13-29-108-029-1003	903	4,393	\$5,296
21-50186.004-R-1	13-29-108-029-1004	2,083	10,130	\$12,213
21-50186.005-R-1	13-29-108-029-1005	1,610	7,831	\$9,441
21-50186.006-R-1	13-29-108-029-1006	1,613	7,845	\$9,458
21-50186.007-R-1	13-29-108-029-1007	2,083	10,130	\$12,213
21-50186.008-R-1	13-29-108-029-1008	1,610	7,831	\$9,441
21-50186.009-R-1	13-29-108-029-1009	1,613	7,845	\$9,458

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 9-unit condominium complex of masonry construction. The dwelling is 54 years old. The property has a 6,044 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing that two of the condominium units in the subject property were sold in June 2018 for \$104,000 and in April 2019 for \$109,000. The appellant submitted a brief requesting that the purchase prices of the units should be adjusted downward by 15% as a market adjustment, thereby reducing the total assessment for those units and the other condominium units in the property, based on the argument that condominium owners prepare for the sale of a unit by repairing and improving the unit, the association aspects of a condominium whereby assessments of units affect assessment of other units, individually owned condominiums sell intermittently and not all at once, and the presence of personal property in a unit that affects its sales price. The appellant included an article on updating your house before selling. The appellant further argues that a published announcement concerning the 2020 Cook County multiplier announced by the Illinois Department of Revenue justifies a median level of assessment application of 9%. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$90,991. The subject's assessment reflects a market value of \$909,910 when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on a condominium analysis which considered one sale of a unit in the 9-unit complex in June 2018 for \$104,000, which represented a 10.68% ownership in the complex, resulted in a full value of the complex at \$973,782 and a total assessment of \$97,378. Based on this evidence the board of review requested confirmation of the subject's assessment. The appellant also included this sale in its evidence.

Conclusion of Law

The appellant contends the market value of the subject property 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 met this burden in part resulting in an overall reduction in the total assessment for the complex. A reduction in the subject's assessment in some units is warranted, and an increase in the assessment on other units is also warranted.

The appellant argued overvaluation of the subject 9-unit condominium property while indicating on the Residential Appeal form that the appeal is based on a recent sale and comparable sales. The recent sale argument instruction is that the appellant complete section four of the Residential Appeal form. The comparable sales argument instruction is that the appellant complete section five of the Residential Appeal form. Neither section was completed. The Board finds the best evidence of market value to be the two sales of the units submitted by both parties. These properties sold for a total of \$213,000. The Board gives no weight to the appellant's argument seeking a 15% reduction based on a general article about buyers willing to "shell out more cash"

for upgrades. The appellant failed to show that the sale prices for the subject were only due to the upgrades, how this reduction should still apply to them, and that the other units lacked any upgrades. Therefore, the Board finds that the subject's market value based on the unadjusted aggregate sale price of \$213,000 concludes a market value for the whole subject of \$885,655. The subject's current assessment reflects a market value of \$909,910 which is above the market value as established by the sales in the record. The Board gives no weight to the appellant's median level of assessment argument as the Illinois Department of Revenue 2020 Cook County multiplier announcement is insufficient and an incorrect year. Since market value has been established, the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10% should apply and a reduction in the assessment 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:

April 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 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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