



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

APPELLANT: The Bristol Condominium  
DOCKET NO.: 21-55146.001-R-1 through 21-55146.004-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are The Bristol Condominium, the appellant, by attorney Holly Zeilinga, 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 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
21-55146.001-R-1	17-03-217-015-1241	185	815	\$1,000
21-55146.002-R-1	17-03-217-015-1283	178	822	\$1,000
21-55146.003-R-1	17-03-217-015-1295	203	797	\$1,000
21-55146.004-R-1	17-03-217-015-1331	195	805	\$1,000

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 four parking space parcels that are part of 402-unit condominium complex. Each parcel has from a .0371% to .0423% ownership interest in the common elements of the condominium property. The subject parcels are classified as class 2-99 properties under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables with the same classification code and neighborhood code as the subject. Each

comparable parking space has an assessment of \$998 or \$999<sup>1</sup> and an ownership interest in the common elements of the condominium property from .3868% to .423%. The appellant is requesting that the four subject parcel parking spaces each be assessed the same as the other 222 parking spaces that are exactly the same as the subject parcels. Based on this evidence the appellant is requesting a total assessment for each parcel of \$1,000 for a combined total assessment of \$4,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject parcels of \$20,996. The subject parcels have a total improvement assessment of \$20,237. In support of its contention of the correct assessment the board of review submitted a condominium sales analysis utilizing 82 sales within the subject's condominium complex. The board of review's analysis disclosed the remaining parking spaces within the subject's complex have ownership interest in the common elements of the condominium property ranging from .0206% to .0469% and total assessments of either \$998 or \$999.

The board of review did not submit any evidence addressing the appellant's equity argument.

Based on this evidence the board of review requested confirmation of the subject's assessment.

### **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 Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be the appellant's comparables which were also included in the board of review's evidence. Each comparable has an ownership interest in the common elements of the condominium property ranging from .3868% to .423% and a combined total assessment of \$3,994. The subject parcels each have from .0371% to .0423% ownership interest in the common elements of the condominium complex and a combined total assessment of \$20,237 which falls above the combined total assessment of the best comparables in this record. The Board gives less weight to the board of review's sales analysis because it does not address the appellant's equity argument. Based on this record 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 commensurate with the appellant's request.

---

<sup>1</sup> The Board finds the total assessment of each of the appellant's comparables was gleaned from the evidence submitted by the appellant.

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: July 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

The Bristol Condominium, by attorney:  
Holly Zeilinga  
Worsek & Vihon LLP  
180 North LaSalle Street  
Suite 3010  
Chicago, IL 60601

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602