



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

APPELLANT: 3301-09 S. Michigan Condo. Assoc.
DOCKET NO.: 21-55418.001-R-2 through 21-55418.006-R-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 3301-09 S. Michigan Condo. Assoc., the appellant, by attorney Anthony M. Farace, of Amari & Locallo 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
21-55418.001-R-2	17-34-116-044-1001	4,713	10,957	\$15,670
21-55418.002-R-2	17-34-116-044-1002	3,626	8,350	\$11,976
21-55418.003-R-2	17-34-116-044-1003	3,871	9,036	\$12,907
21-55418.004-R-2	17-34-116-044-1004	4,713	10,957	\$15,670
21-55418.005-R-2	17-34-116-044-1005	3,626	8,350	\$11,976
21-55418.006-R-2	17-34-116-044-1006	3,871	9,036	\$12,907

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 6-unit condominium building of masonry exterior construction with 11,356 square feet of gross building area that is approximately 15 years old. Each subject unit features from 1,686 to 2,192 square feet of living area,¹ central air conditioning, two or three full bathrooms, and one or two fireplaces. The property has a 6,978 square foot site and is located in Chicago, South Chicago Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

¹ Additional details regarding the subject units are found in the appellant's brief.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables located next door to the subject property. The comparables are class 2-99 residential condominium units ranging in size from 1,686 to 2,192 square feet of living area that are approximately 15 years old. Each comparable has central air conditioning, two or three full bathrooms, and one or two fireplaces. The comparables have improvement assessments ranging from \$8,349 to \$10,956 or from \$4.95 to \$5.02 per square foot of living area.

In a brief, the appellant argued the subject is identical to the comparable property next door that is assessed lower than the subject. The appellant disclosed the subject's 1,686 square foot units each have an improvement assessment of \$23,472 or \$13.92 per square foot of living area; the subject's 1,800 square foot units each have an improvement assessment of \$25,054 or \$13.92 per square foot of living area; and the subject's 2,192 square foot units each have an improvement assessment of \$30,506 or \$13.92 per square foot of living area.

The appellant submitted a final decision of the board of review disclosing the total combined assessment for the subject of \$182,488. The appellant disclosed the subject has a total combined improvement assessment of \$158,064. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal". In support of its contention of the correct assessment the board of review submitted a sales analysis to conclude a value of \$1,904,145 for the condominium. Based on this evidence the board of review requested the subject's assessment be sustained.

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 appellant submitted five equity comparables and the board of review submitted a sales analysis in support of their respective positions before the Board. The Board gave less weight to the sales analysis which the Board finds to be unresponsive to the appellant's assessment inequity appeal.

The Board finds the best evidence of assessment equity to be the appellant's comparables, which are similar or identical to the subject in dwelling size, age, location, and features. These comparables have improvement assessments that range from \$8,349 to \$10,956 or from \$4.95 to \$5.02 per square foot of living area. The subject's improvement assessments for each unit size fall above the range established by the best comparables in this record. Based on this record and

after considering appropriate adjustments to the best 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 17, 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

3301-09 S. Michigan Condo. Assoc., by attorney:
Anthony M. Farace
Amari & Locallo
734 North Wells Street
Chicago, IL 60654

COUNTY

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