FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Victoria Hills Building Owners Association
DOCKET NO.: 22-30749.001-R-3 through 22-30749.035-R-3
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Victoria Hills Building Owners Association, the appellant(s), by attorney Herbert B. Rosenberg, of RDM Law Group in Deerfield; the Cook County Board of Review; the C.C.S.D. #59, and Twp. H.S.D. #214, intervenors, by attorney Ares G. Dalianis of Franczek P.C. in Chicago.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***No Change*** 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
22-30749.001-R-3	08-22-204-001-0000	2,796	59,203	$61,999
22-30749.002-R-3	08-22-204-003-0000	2,780	58,219	$60,999
22-30749.003-R-3	08-22-204-004-0000	2,776	58,223	$60,999
22-30749.004-R-3	08-22-204-005-0000	2,776	59,223	$61,999
22-30749.005-R-3	08-22-204-006-0000	2,792	58,207	$60,999
22-30749.006-R-3	08-22-204-008-0000	2,792	59,207	$61,999
22-30749.007-R-3	08-22-204-009-0000	2,780	59,219	$61,999
22-30749.008-R-3	08-22-204-010-0000	2,780	58,219	$60,999
22-30749.009-R-3	08-22-204-011-0000	1	1	$2
22-30749.010-R-3	08-22-204-012-0000	2,826	54,173	$56,999
22-30749.011-R-3	08-22-204-013-0000	2,826	55,173	$57,999
22-30749.012-R-3	08-22-204-014-0000	2,826	55,173	$57,999
22-30749.013-R-3	08-22-204-015-0000	2,826	54,173	$56,999
22-30749.014-R-3	08-22-204-016-0000	2,779	50,870	$53,649
22-30749.015-R-3	08-22-204-017-0000	2,826	56,173	$58,999
22-30749.016-R-3	08-22-204-018-0000	2,826	55,173	$57,999
22-30749.017-R-3	08-22-204-020-0000	2,826	57,173	$59,999
22-30749.018-R-3	08-22-204-021-0000	2,826	54,173	$56,999
22-30749.019-R-3	08-22-204-022-0000	2,826	54,173	$56,999
22-30749.020-R-3	08-22-204-023-0000	2,826	54,173	$56,999
22-30749.021-R-3	08-22-204-024-0000	2,826	54,173	$56,999
22-30749.022-R-3	08-22-204-025-0000	2,779	54,220	$56,999
22-30749.023-R-3	08-22-204-026-0000	2,779	55,220	$57,999
22-30749.024-R-3	08-22-204-027-0000	1	1	$2

22-30749.025-R-3	08-22-204-028-0000	2,779	54,220	$56,999
22-30749.026-R-3	08-22-204-029-0000	2,779	55,220	$57,999
22-30749.027-R-3	08-22-204-030-0000	2,779	55,220	$57,999
22-30749.028-R-3	08-22-204-031-0000	2,779	55,220	$57,999
22-30749.029-R-3	08-22-204-032-0000	2,779	56,220	$58,999
22-30749.030-R-3	08-22-204-033-0000	2,779	54,220	$56,999
22-30749.031-R-3	08-22-204-034-0000	2,826	54,173	$56,999
22-30749.032-R-3	08-22-204-035-0000	2,826	54,173	$56,999
22-30749.033-R-3	08-22-204-036-0000	2,826	54,173	$56,999
22-30749.034-R-3	08-22-204-037-0000	2,826	54,173	$56,999
22-30749.035-R-3	08-22-204-038-0000	1	1	$2

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 2022 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 properties consist of multiple parcels comprising a total of 547,957 square feet of land improved with thirty-two multi-unit residential buildings within the Victoria Hills Building Association. The residential buildings are three-story, approximately 44-year-old dwellings that have masonry constructions, slab foundations and range in size from 4,692 to 7,266 square feet of living area. The properties are located in Mount Prospect, Elk Grove Township, Cook County and are classified as class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on eight equity comparables with varying degrees of similarity to the subject property. The suggested comparable properties range in size from 5,686 to 6,210 square feet of living area and range in age from 45 to 49 years old. The appellant reported that three of the suggested comparables were located in the same neighborhood code as the subject and five suggested comparables were located in different neighborhood codes but did not provide their proximity to the subject property. Three of the comparables are three-story dwellings with slab foundations and five are two-story dwellings with full or partial basements. The comparables have improvement assessments ranging from $7.20 to $8.46 per square foot of living area. The appellant submitted a board of review decision letter indicating the total assessment for the subject property was $1,870,624. The appellant disclosed that the subject improvements have assessments ranging from $8.01 to $11.43 per square foot of living area with an average improvement assessment of $10.01 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's total assessment to $1,475,080.

The board of review submitted its "Board of Review Notes on Appeal" disclosing a total assessment for one building within the property to be $61,999. This property has an improvement assessment of $59,203 or $8.15 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables. The suggested comparable properties have between 6,276 to 6,294 square feet of living area. The board of review reported that each of the suggested comparables shared the same neighborhood code as the subject property and was located within a quarter mile of the subject property. The comparables were all twenty-eight-year-old, three-story dwellings with slab foundations. The comparables have improvement assessments ranging from $10.07 to $10.59 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

Community Consolidated School District #59 and Township High School District #214 (hereinafter, "Intervenor") intervened in this appeal. In support of its contention to affirm the assessment, Intervenor submitted a brief and copies of five deeds for sales of dwellings within the subject properties. The sales occurred between August 2019 and November 2022 and had prices that ranged from $530,000 to $1,230,000. One of the sales involved multiple properties.

In Rebuttal, the appellant submitted correspondence arguing that the equity comparables submitted by the board of review were all from one building association, though a different building association than the subject property. The appellant indicated that these comparables were distinguishable from the subject properties. The appellant argues that the intervenor has submitted market value evidence that fails to address their lack of uniformity argument and should be given no weight.

A consolidated hearing was held in Docket Nos. 22-30719.001-R-3, 22-30735.001-R-3 and 22-30749.001-R-3 although separate decisions will be issued. (86 Ill.Admin.Code §1910.78) This matter proceeded to hearing on July 16, 2026, conducted remotely via the Webex platform pursuant to Section 1910.67 of the Administrative Code.

At the hearing, the appellant argued that the basis of the appeal is assessment equity and appellant's comparables are from three different building associations with an average assessment of $7.79 per square foot of livable area whereas the average assessment of the subject properties was $10.01 per square foot of livable area. Based on this the appellant argues for a reduction in assessment.

The intervenor argued that the best evidence of value is a recent sale of a subject property. The intervenor argued that the thirteen sales that were produced show that the market value is at or above the assessment value of the properties under appeal.

The board of review adopted the arguments of the intervenor and rested on the written evidence submitted.

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 has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1 through #4 and appellant's comparables #3 through #5. Like the subject property, each of these comparables has a three-story, multi-family dwelling with a slab foundation. The dwellings on these comparables are similar to the subject dwelling in age and living area size. Each of these comparables are located within the same neighborhood code as the subject property and the board of review's comparables are within a quarter mile of the subject. In comparison, appellant's comparables #1, #2 and #6 through #8 are all two-story buildings with either a full or partial basement and are in different neighborhood codes than the subject property.

The intervenor's evidence is given no weight as it fails to address appellant's lack of uniformity argument but rather addresses market value. 86 Ill.Admin.Code §1910.50(a).

The best comparables have improvement assessments that range from $7.20 to $10.59 per square foot of living area. The average subject improvement assessment of $10.01 per square foot of living area is within the range established by the best comparables in this record. With regard to appellant's units that fall above the range of the best comparables of record, the Board notes that the best comparables are all larger than these properties and appraisal/assessment theory reveals the larger the building square footage the lower the price per square foot will be. Therefore, the Board finds that these properties are equitably assessed relative to their size. After considering all the comparable properties with emphasis on the similarity of features, and location to the subject property and after further considering adjustments to these comparable properties for differences from the subject in size, the Board finds the subject's improvement assessment is supported and a reduction in the improvement is not 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:

C E R T I F I C A T I O N

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: October 20, 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 9-215 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

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