



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

APPELLANT: Marian Minicone
DOCKET NO.: 22-30883.001-R-1
PARCEL NO.: 11-18-327-025-1014

The parties of record before the Property Tax Appeal Board are Marian Minicone, 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 **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:

LAND: \$1,035
IMPR.: \$27,406
TOTAL: \$28,441

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 property is composed of one unit of a 30-unit residential condominium building. The condominium building is 91 years old. The subject unit has a 3.3600 % ownership interest in the condominium. The property is a class 2-99 residential condominium under the Cook County Real Property Assessment Classification Ordinance (hereinafter "Ordinance") and is located in Evanston, Evanston Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted sales information for three comparables. Comparable #1 is located within the same building as the subject and sold in October 2022 for \$163,000. Comparables #2 and #3 sold in March 2023 for \$160,000 and in April 2023 for \$190,000, respectively. The appellant submitted copies of the Zillow printouts for each sale comparable and a building sketch of comparable #1.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's combined total assessment of \$28,441 was disclosed. The subject's assessment reflects a market value of \$284,410 when applying the 10% level of assessment for class 2 property per the Cook County Real Property Assessment Classification Ordinance.

In support of the assessment, the board of review submitted a condominium assessment analysis. The analysis is based on the total consideration of the sale of ten residential units in the subject's condominium from 2019 to 2022. The total consideration of the sale comparables was \$3,117,257. Dividing the total adjusted consideration by the percentage of interest of ownership in the condominium for the units that sold of 34.3500% indicated a full value for the condominium property of \$9,074,983 or an assessed value of \$907,498. The analysis then applied the subject's percentage of interest of 3.3600 % to arrive at a full value for the subject of \$304,919 or an assessed value of \$30,492. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a 2023 Cook County Board of Review decision letter reducing the subject's assessed value for \$28,411 to \$18,919. The appellant distinguished the board of review's comparables based on size. The appellant reaffirmed a request for a reduction of the subject's assessed value.

The appellant testified that sale comparable #1 is a "direct comparable" to the subject property. The appellant testified that comparable #1 is located one floor below the subject and has the same square footage/footprint. The appellant also testified that in 2023 the appellant received a reduction by the board of review. The appellant affirmed that this appeal solely relies on comparable #1 and should be the only comparable analyzed. The appellant did not want to testify as to comparables #2 and #3 and requested they be removed from the evidence. In rebuttal, the appellant distinguished the board of review's sale comparables based on location in the condominium building, amenities, and size. The appellant referenced prior negotiations with the board of review analyst, Katrina Schmidt. The appellant testified that they there were "clobbered" by the 2022 assessed value. The appellant also testified that the subject cannot be sold for the subject's current market value. The board of review rested on the evidence previously submitted.

Conclusion of Law

When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 339 Ill. App. 3d 529, 545 (1st Dist. 2002); National City Bank of Michigan/Illinois v. Prop. Tax Appeal Bd., 331 Ill. App. 3d 1038, 1042 (3d Dist. 2002) (citing Winnebago Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 313 Ill. App. 3d 179 (2d Dist. 2000)); 86 Ill. Admin. Code § 1910.63(e). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. Calumet Transfer, LLC v. Prop. Tax Appeal Bd., 401 Ill. App. 3d 652, 655 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(c). Having considered the evidence presented, the Board finds that the evidence indicates a reduction is not warranted.

Regarding appellant's assessment negotiations and discussions with the board of review, the law is clear that proceedings before the Property Tax Appeal Board are "de novo" meaning the Board

will only consider the evidence, exhibits and briefs submitted to it and will not give any weight or consideration to any prior actions by a local board of review... (86 Ill. Admin. Code §1910.50(a)). Moreover, the jurisdiction of the Property tax Appeal Board is limited to determining the correct assessment of the property appealed to it; the Board has no jurisdiction to address any alleged procedural and/or due process violations alleged with regard to actions and/or inactions at the local board of review level. (35 ILCS 200/16-180).

The Board finds no merit in the appellant's argument that the subject's 2022 assessed value should be reduced per the subject's 2023 board of review decision. The appellant argued the 2022 assessment was too high because the 2023 assessment was reduced. The appellant failed to present any facts that suggest the board of review reduced the 2023 assessment because it was already grossly excessive. Even if the appellant were to present such facts, there is no basis to conclude that the 2022 assessment should, therefore, be reduced. The Supreme Court in Hoyne Savings & Loan Association v. Hare, 60 Ill.2d 84, 322 N.E.2d 833 (1974), observed that that case presented unusual circumstances coupled with a grossly excessive assessment increase from \$9,510 in 1970 to \$246,810 in 1971. Consequently, it remanded the case for the lower court to ascertain the correct assessed valuation. Hoyne, 60 Ill.2d at 89-90, 322 N.E.2d at 836-37. The Appellate Court in Moroney v. Illinois Property Tax Appeal Board, 2013 Ill.App. (1st) 120493, distinguished Hoyne and The 400 Condominium Association, et al., v. Tully, 79 Ill.App.3d 686, 398 N.E.2d 951 (1st Dist. 1979), as confined to their unique facts. The Court rejected that appellant's argument that those prior cases stood for the proposition that "subsequent actions by assessing officials are fertile grounds to demonstrate a mistake in prior year's assessments." Moroney, 2013 Ill.App. 120493 at ¶46. There was no evidence in Moroney that there was any error in the calculation of the taxpayer's 2005 assessment. The Appellate Court observed, "just because factors warranting a reduction existed in 2006, does not mean they existed in 2005, or any other year for that matter (which is why property taxes are assessed every year)." *Id.*

The board takes note of appellant's request to remove sale comparables #2 and #3 from the evidence. Nevertheless, the Board finds that these comparables are not similar to the subject. These two comparables are not located in the same condominium building and differ in characteristics from the subject. For example, the appellant's comparable #2 is in a different neighborhood code than the subject and the grid analysis in Section V of the appeal form does not include size data. Appellant's comparable #3 differs in age. The Board finds the appellant failed to demonstrate that comparables #2 and #3 and the subject were similar condominiums with similar percentage of ownership allocated to each unit, declarations and by-laws, rules, regulations, fee structures, unit sizes, amenities, occupancy rates, and parking. For all the above reasons, the Board gives no weight to appellant's comparables #2 and #3.

The Board finds that appellant's remaining sale comparable #1 is the only comparable with the same percentage of ownership as the subject and located in the subject's condominium building. The Board takes note that the appellant did not submit any evidence to support the assertion that the units are identical such as an appraisal, interior photos, and/or the subject's building sketch or floor plan. The appellant submitted a building sketch for sale comparable #1 but not for the subject. The Official Rules of the Property Tax Appeal Board recommends that evidence consist of documentation of not fewer than three recent sales of suggested comparable properties together with documentation of the similarity, proximity and lack of distinguishing characteristics of the sales comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds that

the appellant submitted insufficient evidence and failed to establish by a preponderance of the evidence that the subject property was over valued based on their one sale comparable and, as such, the Board finds that a reduction in the subject's assessment 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: _____

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: _____

May 20, 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

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