



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

APPELLANT: Gary Liss
DOCKET NO.: 22-35043.001-R-1
PARCEL NO.: 14-05-323-035-1003

The parties of record before the Property Tax Appeal Board are Gary Liss, the appellant; 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: \$9,749
IMPR.: \$30,250
TOTAL: \$39,999

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 consists of one unit in a four-unit, residential condominium building situated on a 4,687 square foot parcel of land. The building is 23-years old. The property is located in Chicago, Lakeview Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as a basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables with varying degrees of similarities to the subject. One of the comparables was located within the same condominium building as the subject, while the remaining three had locations seven blocks away.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$40,000. The subject property has an improvement assessment of \$30,251 or \$16.35 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a condominium analysis for 2022 using one sales comparables from a different unit within the subject's building. The sale comparables sold for \$580,000 in April 2022. The total sale price was then divided by the percentage of ownership interest in the common elements of the unit sold (28%) to arrive at a suggested total market value for the building of \$2,071,428, multiplied by the percentage of ownership of the subject unit (26%) to arrive at a fair market value of \$538,571. Based on this analysis, the board of review requested confirmation of the subject's current assessment.

In written rebuttal, the appellant argued his property was distinguishable from others in his building as it has not been updated or rehabbed it since he purchased it in 1999. Appellant argued other condominium owners in his building have significantly improved their units with updated flooring, kitchens, and bathrooms.

Conclusion of Law

The taxpayer also asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes, "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const. art. IX, §4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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).

Appellant's comparables #2, #3 and #4 are condominium units located in different buildings and in different subareas and neighborhood codes than the subject property. Appellant failed to provide information that would be important in determining the degree of similarity between the subject property and these suggested comparables, most notably the percentage of ownership interest in the common elements and available amenities in the common areas. It is impossible to determine whether there are material differences between the subject unit and the comparables such that the assessed values of the comparables would provide an accurate method of comparison to the subject's assessed value. The remaining comparable, appellant's comparable #1, alone is insufficient to demonstrate the subject is inequitably assessed.

Although the board of review failed to provide equity comparables, the appellant ultimately has the burden of showing assessment inequity by clear and convincing evidence. The Board finds the appellant did not meet that burden. The evidence submitted is insufficient for this Board to determine that the subject's assessment was inequitable. Therefore, a reduction in the subject's assessment is not 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: _____

February 18, 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

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