



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

APPELLANT: Ruth Gorman
DOCKET NO.: 22-47954.001-R-1
PARCEL NO.: 20-03-311-046-1004

The parties of record before the Property Tax Appeal Board are Ruth Gorman, the appellant, by Mary Kate Gorman, Attorney at Law in Tinley Park; 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: \$2,800
IMPR.: \$14,200
TOTAL: \$17,000

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 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 consists of a residential condominium unit containing 1,200 square feet of living area with a 12.50% ownership interest in the common elements of the condominium property containing 6 residential units that is approximately 120 years old.¹ The property has 6,400 square feet of land area and is located in Chicago, Hyde Park 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales that have the same assessment neighborhood code as the subject. The comparables are located either .5 of a mile or 1 mile from

¹ The appellant disclosed the subject unit contains 1,200 square feet of living area, which was not refuted by the board of review. The subject's percent of ownership interest is found in the evidence provided by the board of review, which was not refuted by the appellant.

the subject property, in a different condominium property. The comparables consist of residential condominium units ranging in size from 1,200 to 1,520 square feet of living area. The appellant did not provide the percentage of ownership interest in the common elements for these comparables in their respective condominium properties. The comparables sold from September 2021 to November 2022 for prices ranging from \$120,000 to \$159,900. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$13,967, reflecting a market value of \$139,670, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,000. The subject's assessment reflects a market value of \$170,000, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted a sales analysis prepared by Lucas Schumann, an analyst with the Cook County Board of Review. The analyst provided sales data on one comparable sale of a residential unit in the subject's condominium property. The sale occurred in July 2021 for a price of \$235,000. The total consideration was divided by the percentage of interest of ownership in the condominium property for the unit that sold of 12.50% to arrive at an indicated full value for the condominium complex of \$1,880,000 and a total assessment for the property of \$188,000, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant provided three comparable sales, while the board of review provided a sales analysis of one comparable sale in the subject's condominium property to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to the appellant's comparables which are located in a different condominium property than the subject. Additionally, the appellant's comparables #1 and #3 are located one mile away from the subject and/or have larger dwelling sizes when compared to the subject.

The Board finds the best evidence of market value to be the board of review condominium analysis. The Board finds the July 2021 sale of the condominium unit located in the subject building utilized in the board of review's analysis occurred proximate to the January 1, 2022 assessment date. The analyst determined the subject condominium complex had a full value \$1,880,000 and an assessment of \$188,000, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

Applying the subject's percentage of ownership interest of 12.50% to the total market value results in a market value for the subject of \$235,000, which is significantly greater than the subject's estimated market value as reflected by its assessment of \$170,000. Based on this evidence, the Board finds 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: _____

August 19, 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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