FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: 5711 South Calumet Condominium Associati
DOCKET NO.: 24-35394.001-R-1 through 24-35394.007-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 5711 South Calumet Condominium Associati, the appellant(s), by attorney Timothy C. Jacobs, of Kovitz Shifrin Nesbit 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 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
24-35394.001-R-1	20-15-118-024-1001	3,257	8,270	$11,527
24-35394.002-R-1	20-15-118-024-1002	3,194	8,111	$11,305
24-35394.003-R-1	20-15-118-024-1004	4,040	10,257	$14,297
24-35394.004-R-1	20-15-118-024-1005	4,134	10,496	$14,630
24-35394.005-R-1	20-15-118-024-1006	4,134	10,496	$14,630
24-35394.006-R-1	20-15-118-024-1007	4,259	10,814	$15,073
24-35394.007-R-1	20-15-118-024-1008	4,259	10,814	$15,073

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant filed a timely 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 2024 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 seven residential condominium units within a 20-year-old, eight-unit condominium building. Each unit is designated by a Property Index Number (PIN). The appeal is for PINs 1001, 1002, 1004, 1005, 1006, 1007 and 1008. PIN 1003 is not included in the appeal. The property is situated on 8,947 square feet of land in 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's appeal is based on overvaluation. The appellant submitted a brief in which it argued for an assessment reduction for the seven out of eight units in the subject building. In support of this argument, the appellant submitted a Multiple Listing Service (MLS) listing summary that disclosed that PIN 1006 was purchased on August 14, 2024, for $108,500. It further disclosed that Unit 1006 was sold by David Pezzola/Atlas Asset Management Realty, LLC (Atlas). The appellant also submitted a document from Docusign that disclosed the sale of PIN 1006. The appellant provided information in Section IV–Recent Sale Data of the Residential Appeal that the subject was not transferred between related parties; was advertised and sold by realtor Marblestone Property Group, LLC (Marblestone), agent Yuliya Onyshchuk; was not sold due to a foreclosure.

The appellant developed a condominium analysis with information on suggested comparable sales for one unit, PIN 1006. The appellant's analysis disclosed that this unit sold on August 14, 2024, for a total consideration of $108,500. The unit sold comprised of 13.20% the common elements of the building. The result was a full value of the property at $821,970. Since the seven PINs in the appeal owned 87.10% of the common elements, the appellant suggested the market value of the seven-unit subject (excluding PIN 1003) was $715,936, and the assessment or $71,594 rounded, when applying the 2024 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment of $96,535 for the subject property. The subject's assessment reflects a market value of $965,350 when applying the 2024 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted a condominium analysis with information on suggested comparable sales for one unit, PIN 1006, in the building. This unit sold on September 5, 2024, for $110,000. The unit sold comprised of 13.20% the common elements of the building. The result was a full value of the property at $833,333. Since the seven units owned 87.10% of the common elements, the board of review suggested the market value of the entire eight-unit property would be $725,833.

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

The parties submitted conflicting evidence of the date and realtor's identity. According to the appellant's MLS summary, PIN 1006 sold in August 2024 for $108,500, with a realtor from

Atlas. But in Section IV of the Petition, the appellant stated the realtor was from Marblestone. To further confound the record, the board of review disclosed that PIN 1006 was sold on September 5, 2004, for $110,000. These discrepancies result in competing condominium analyses that result in different assessments.

"Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property." *86 Ill.Admin.Code §1910.63(b).* Here, the appellant submitted assessment information that was not sufficient to challenge the correctness of the assessment. Since the appellant bears the burden of going forward to prove market value and the resulting assessment by a preponderance of the evidence, the discrepancies in the respective condominium analyses falls against the appellant. The Board gives less weight to the appellant's analysis and greater to the board of review's analysis.

The exclusion of PIN 1003 presents a fundamental constitutional issue of uniformity of assessment. The appellant's case requested an assessment reduction for seven out of eight units. 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). The Condominium Property Act states, "Real property taxes . . . which are authorized by law to be assessed against and levied upon real property shall be assessed against and levied upon each unit and the owner's corresponding percentage of ownership in the common elements as a tract, and not upon the property as a whole." *765 ILCS 605/10(a).* The Board cannot render an assessment reduction for some, but not all, of the units. The procedure for the calculations of assessments are set-out under the Condominium Property Act, where property shall "be assessed against and levied upon each unit and the owner's corresponding percentage of ownership in the common elements as a tract, and not upon the property as a whole." *765 ILCS 605/10(a).* Therefore, the Board finds that an assessment reduction for the seven appealed units 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

AGENCY

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