



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

APPELLANT: Mt. Greenwood Condominium Assn.
DOCKET NO.: 09-30163.001-C-1 through 09-30163.007-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Mt. Greenwood Condominium Assn., the appellant(s), by attorney John P. Fitzgerald, of Fitzgerald Law Group, P.C. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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
09-30163.001-C-1	24-14-315-045-1001	1,275	23,783	\$25,058
09-30163.002-C-1	24-14-315-045-1002	1,894	35,323	\$37,217
09-30163.003-C-1	24-14-315-045-1003	1,721	32,086	\$33,807
09-30163.004-C-1	24-14-315-045-1004	1,170	21,813	\$22,983
09-30163.005-C-1	24-14-315-045-1005	1,766	32,931	\$34,697
09-30163.006-C-1	24-14-315-045-1006	1,894	35,323	\$37,217
09-30163.007-C-1	24-14-315-045-1007	1,894	35,323	\$37,217

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 2009 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 parcels of land totaling 36,600 square feet. The land is improved with seven commercial, condominium units situated in a four-story building that range in size from 638 to 1,034 square feet of building area for a total square footage of 6,336. The building was constructed in 1970 and is located in Lake Township, Cook County. The subject is classified as a class 5 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 limited information on three equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$228,196. The subject property has an improvement assessment of \$216,582 or \$34.18 per square foot of building area. In support of its contention of the correct assessment the board of review submitted sales information on four equity comparables.

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

The Board finds that the appellant failed to submit sufficient evidence to determine if the subject property was over assessed. Although the comparables presented by the appellant are similar in location, the appellant failed to submit data on the comparables size which is one of the main factors in determining comparability and, therefore, the Board is unable to determine comparability to the subject property.

As a result of this analysis, the Board further finds that the appellant has not adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and that a reduction 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.



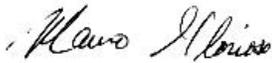
Chairman



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: March 20, 2015



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 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 the subsequent year 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.

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.