



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

APPELLANT: Roman Linschied
DOCKET NO.: 09-33502.001-R-1 through 09-33502.005-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Roman Linschied, the appellant(s), by attorney Edward P. Larkin, of Edward P. Larkin, Attorney at Law in Des Plaines; 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
09-33502.001-R-1	17-04-205-055-1001	12,397	110,940	\$123,337
09-33502.002-R-1	17-04-205-055-1002	8,149	28,622	\$36,771
09-33502.003-R-1	17-04-205-055-1003	8,265	29,029	\$37,294
09-33502.004-R-1	17-04-205-055-1004	2,595	9,116	\$11,711
09-33502.005-R-1	17-04-205-055-1005	2,595	9,116	\$11,711

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 a five unit condominium building. The first floor consists of a commercial unit. The remaining units are residential units. The property has a 2,320 square foot site and is located in North Chicago Township, Cook County. The residential units are classified as class 2-99

properties under the Cook County Real Property Assessment Classification Ordinance. The commercial unit is classified as a class 5-99 property under Cook County Real Property Assessment Classification Ordinance

The appellant contends that the subject is not equitably assessed and that the subject is misclassified by the cook county assessor as the bases of the appeal. In support of the misclassification argument, the appellant stated that the subject units are owned and occupied by the same family and that a deconversion will be filed at the assessor's office.

In support of the equity argument, the appellant submitted three suggested comparable properties. The comparables are class 2-12 mixed-use properties located on the subject's block. The comparables range in size from 7,749 to 10,473 square feet of building area. They have improvement assessments that range from \$8.53 to \$15.67 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$220,824. The subject's assessment reflects a market value of \$1,588,708 when applying the 2009 three year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 8.90% as determined by the Illinois Department of Revenue and the 2009 level of assessment for class 5 property of 25%. The board of review's evidence stated that the board of review values condominiums based on recent sales and that there were no recent sales in the subject building.

In written rebuttal, the appellant's attorney stated that the board of review did not submit any evidence rebutting or addressing the appellant's contentions.

Conclusion of Law

Condominium properties are governed by the Condominium Property Act. 765 ILCS 605. Section 10 of the act, titled "Separate Taxation," states in pertinent part:

(a) Real property taxes, special assessments, and any other special taxes or charges of the State of Illinois or of any political subdivision thereof, or other lawful taxing or assessing body, 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.

The Board finds that this statute requires that each unit in the subject condominium shall be assessed separately. Accordingly, the Board is unable to assess the subject building as a whole as if it were not a condominium property. The fact that the

individual units in the subject building are owned and occupied by one family that intends to file a condominium deconversion is irrelevant.

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 none of the appellant's comparables are similar to the subject because the comparables are class 2-12 buildings while the subject is a class 5-99 and class 2-99 condominium building. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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.

Donald R. Cuit

Chairman

Tracy A. Huff

Member

Member

Mark Morris

Member

JR

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

A. Proctor

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.