



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

APPELLANT: Evelyn Kurtis & Allen Schweig  
DOCKET NO.: 17-23968.001-R-1  
PARCEL NO.: 15-01-205-060-1001

The parties of record before the Property Tax Appeal Board are Evelyn Kurtis & Allen Schweig, the appellant(s); 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:** \$3,812  
**IMPR.:** \$28,649  
**TOTAL:** \$32,461

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 2017 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 condominium unit within a 59-year old, two-story, six-unit condominium building. The property is located in River Forest Township, Cook County and is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend inequity and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted information on the sale of three units located within four blocks of the subject. These units sold from February 2011 to February 2016 for prices ranging from \$110,000 to \$125,000. The appellant also submitted an appraisal with an estimated market value of \$110,000 as of December 20, 2012 and partial sales data on a sale. In addition, the appellant submitted two lists of the subject's unit and the five other units within the subject's building along with their location within the building and assessment data. The appellant's letter asserts that the ground floor of the subject unit is similar in size to the second floor unit.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,461. The subject's assessment reflects a market value of \$324,610 when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted a grid listing all the units within the subject's building, each units' percentage of ownership, and its assessment. In addition, the board of review included sales information on the sale of one unit within the subject's building. This unit sold in March 2015 for \$210,000. The board adjusted the sales down by 10% for an adjusted value of \$189,000. The board of review then applied the percentage of ownership of this sale of 18.262% to arrive at a total value of the building of \$1,034,935. Multiplying this value by the subject's percentage of ownerships of 31.3660% arrives at a value for the subject of \$324,618.

In rebuttal, the appellant submitted a letter addressing the board of review's evidence and arguing that some of the units within the subject range in condition from original interior to completely rehabbed. The appellant did not provide any interior photographs of the comparables. The appellant then prepared an analysis similar to the board of review's analysis to request a reduction to \$7,797. The appellant also requests his remaining to comparables also be reviewed.

### **Conclusion of Law**

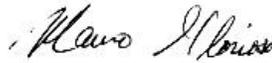
The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment 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 best evidence of assessment equity to be the condominium units located within the subject's building and the best factor of comparability is the units' percentages of ownership. The board finds the subject is equally assessed with the other units within the building based on each units' percentage of ownership. The Board finds the subject has the highest percentage of ownership within the building as listed by the county. The appellant did not submit any evidence disputing this percentage nor does the Board have jurisdiction over the percentages. 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.

The appellant also 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 in the instant appeal the best evidence of market value to be the sale of the unit within the subject's building and application of the percentage of ownership. The Board finds there is no evidence to support the adjustment factor used by the board of review. When the percentage of ownership of the unit sold of 18.2620% is applied to the total sale price of \$210,000, the value of the building as a whole is \$1,149,929. Applying the subject's percentage of ownership of 31.3660% estimates a market value for of the subject of \$360,687 which is below the market value of the subject based on the assessment. Therefore, the Board finds the appellant did not show by a preponderance of the evidence that the subject property was overvalued, and a reduction 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: February 13, 2019



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Evelyn Kurtis & Allen Schweig  
1521 Bonnie Brae  
River Forest, IL 60305

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602