

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Harish Pandya
DOCKET NO.: 03-27503.001-R-1
PARCEL NO.: 20-11-413-019-1004

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Harish Pandya, the appellant, and the Cook County Board of Review.

The subject property consists of a condominium unit in a 91 year-old, three-story, masonry, six-unit building. The units are allocated either 16% or 18% ownership in the 11,793 square foot building. The appellant's unit contains 1,887 square feet of living area and is allocated 16% of the ownership. The appellant argued that there was unequal treatment in the assessment process of the improvement, both the unit and the building in totality, as the basis of this appeal.

As a procedural matter, the appeals of the five other units in the condominium building are all consolidated for evidentiary and hearing purposes without objection from the parties. Of note, the appellant for appeal 03-27500 did not participate in the hearing and this appeal is removed from consolidation with the other appeals.

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$ 1,104
IMPR.: \$ 10,058
TOTAL: \$ 11,162

Subject only to the State multiplier as applicable.

Final administrative decisions of the Property Tax Appeal Board are 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.

PTAB/0306JBV

In support of this equity argument, the appellant submitted a brief with evidence attached showing the assessment data and descriptions of the subject property and three suggested comparable condominium buildings. Colored photographs of the subject property and these suggested comparables were also included. The data of the four suggested comparables reflects that the properties are located on the same block as the subject and are improved with a three-story, masonry, condominium buildings with six, 18, or 21 units. The improvements range: in age from 68 to 95 years; in total building size from 11,730 to 34,743 square feet of living area; and in total building improvement assessment from \$5.33 to \$6.61 per square foot of living area. The condominium units in appellant's comparables #1 and #2 have 16% or 18% ownership in the building. The units that have 16% ownership contain 1,877 square feet of living area and are assessed at \$5.33 per square foot of living area. The units that have 18% ownership contain 2,111 square feet of living area and are assessed at \$5.33 per square foot of living area. Based on this analysis, the appellant requested a reduction in the improvement's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$11,532, or \$6.11 per square foot of living area. The board also submitted a memo from Matt Panush, Cook County Board of Review Analyst and a list of sales of properties with the same classification as the subject and located in the subject's neighborhood. The memorandum and the list show that two of the properties, or 32% of ownership, within the subject's building sold for a total of \$348,000, with removal of personal property allocations. The board of review used this amount to estimate a total market value for the building of \$1,087,500. Based on this amount, a total assessed value for the building was determined to be \$108,750. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, Mr. Richard Channon, an appellant from the consolidated appeals, testified that the subject property and suggested comparables #1 and #2 are almost identical to each other. He noted that there are trivial differences such as the building facades. Mr. Channon also testified that these two properties have some amenities that are superior to the subject; these include a brick patio versus the subject's grass backyard and garages versus parking spaces for the subject. He stated that these properties are assessed almost identically to each other while the subject property is higher. Mr. Channon stated the units are allocated either 16% or 18% of ownership based on the square footage of the building.

As to comparables #3 and #4, Mr. Channon testified these properties are the two corner properties so they are a little different from the subject. He testified these properties are

larger due to the fact that they have more units. However, Mr. Channon testified these condominiums are made up of three and four attached buildings that contain six units per each section with separate entrances and look identical to the subject. He testified he has lived in the neighborhood for thirty years and is familiar with the properties there. Mr. Channon testified that based on his personal knowledge of the neighborhood these properties are in better condition than the subject because they were built with better materials and, in addition, were the subject of a rehabilitation. Mr. Channon stated these two comparables were upgraded and had extensive renovation to them.

In response to questioning, Mr. Channon testified that comparables #3 and #4 were built on the same model as the subject. Mr. DeAvila, one of the appellants in the consolidated appeals, testified he purchased a unit in the condominium building for \$170,000 in 2003. Ms. Bond, one of the appellants in the consolidated appeal, testified she purchased a unit in 2002 for \$182,000.

The board of review's representative, Matt Panush, testified that the board of review uses market value to determine the assessed value of condominium buildings and specifically uses the sale of properties within a condominium building to establish the assessed value for that building. He testified that there were two sales in the building in the last three years. These units made up 32% of ownership. He argued that this is the best evidence of comparability. Mr. Panush testified the board of review subtracts a small amount, in this case \$2,000 from each sale, as personal property to arrive at a sale price for both units of \$348,000. He stated this amount is then utilized to estimate a market value for the whole building of \$1,087,500. Once market value is established, Mr. Panush testified, the assessed value was determined to be \$108,750 and each unit was allocated an assessed value amount based on the percentage of ownership. He argued that based on this method, the units within the building should have been assessed at a higher level than they currently are.

On cross examination, Mr. Panush acknowledged that the board of review does not look at properties across condominium buildings, but only looks to sales within a specific condominium building. Mr. Panush argued that the board of review believes the best comparable properties are those found within the same building as the condominium unit under appeal.

In rebuttal, Mr. Channon argued that the board of review did not submit any evidence in regards to equity. He argued the only way to compare equity is to look to buildings that are similar to the subject. He stated the board of review's argument is faulty in that it argues the only comparable property to one unit in a condominium building is to look to another unit in a condominium

building. He argued that in looking to buildings near the subject and almost identical to the subject, their assessed value is lower than the subject.

After considering the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Appellants who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. Property Tax Appeal Board Rule 1910.65(b). Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellant has met this burden and that a reduction is warranted.

The PTAB finds that the appellant presented assessment data on a total of four equity comparables. The PTAB further finds these comparables are similar to the subject in that they are three-story, masonry, condominium buildings located on the same block as the subject. The improvements range: in age from 68 to 95 years; in total building size from 11,730 to 34,743 square feet of living area; and in total building improvement assessment from \$5.33 to \$6.61 per square foot of living area. Although the subject property is assessed at \$6.11 per square foot of living area for the unit and the building has a total assessed value of \$6.11 per square foot of living area. The PTAB finds that the subject property's building is identical to the appellant's comparables #1 and #2 with slight ministerial differences and should be assessed equitably with these properties.

The PTAB finds the board of review did not submit any equity comparables to negate the appellant's evidence of inequity across condominium buildings. The board of review utilized sales of units within the contested condominium building to establish an assessed value for the subject. Moreover, the Court has found that the use of comparable properties that have received the same contested assessment are not comparables as a matter of law and can lead to rendering the assessment appeal process meaningless. Pace Realty Group, Inc. v. Property Tax Appeal Bd., 306 Ill.App.3d 718, 728, 713 N.E.2d 1249, 1256 (2nd Dist. 1999).

As a result of this analysis, the PTAB further finds that the appellant has adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and that a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board are 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: September 28, 2007



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.