

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Stephen Richards
DOCKET NO.: 03-29837.001-R-1
PARCEL NO.: 14-32-406-015-1001
TOWNSHIP: North

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Stephen Richards, the appellant, by attorney Terrence Kennedy, Jr. in Chicago and the Cook County Board of Review.

The subject property consists of a single unit in a 50 unit residential condominium building. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

In support of the equity argument, the appellant submitted a brief from the appellant's attorney arguing that the percentage of ownership prorated to the subject property is incorrect because the subject property has the same footprint as several other units within the subject's building and these units have a lower percentage of ownership. The brief argues that although the subject property has the added benefit of a basement area, this area has little value because it floods frequently. The property characteristic printouts for the subject and the properties suggested by the appellant as having the same "footprint" as the subject were also included. Based upon this analysis, the appellant requested a reduction in the subject's improvement assessment.

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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:

LAND: \$ 5,666
IMPR.: \$ 51,008
TOTAL: \$ 56,674

Subject only to the State multiplier as applicable.

PTAB/0324JBV

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$51,008. The board also submitted copies of the property characteristic printouts for the subject as well as three of the units the appellant argues have the same "footprint" as the subject. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the evidence 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 not met this burden and that a reduction is not warranted.

In previous decisions, the PTAB has recognized it is the practice in Cook County when assessing condominiums to utilize the percentage of ownership, as contained in the condominium declaration, as the factor used to pro-rate assessments to individual unit owners. With regard to that percentage of ownership allocation for each unit in a condominium complex, Section 4(e) of the *Condominium Property Act* states in pertinent part:

. . . and having once been determined and set forth as herein provided, such percentages shall remain constant unless otherwise provided in this Act or thereafter changed by agreement of all unit owners. 765 ILCS 605/4(e).

Further, the Court has held that all the unit owners must agree to correct the percentage of ownership even if to merely correct a developer's errors and omissions; thus PTAB is without jurisdiction to make any such correction. Huskey v Board of

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Manager of Condominiums of Edelweiss, Inc., 297 Ill.App.3d 292
(1st Dist. 1998).

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and no 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

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.