

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Robert Puchalski  
DOCKET NO.: 04-21954.001-R-1  
PARCEL NO.: 12-16-311-089-1008

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

The subject property consists of a 40 year-old condominium unit. The appellant raised two arguments: first, that there was unequal treatment in the assessment process of the improvement; and second, that the fair market value of the subject is not accurately reflected in its assessed value as the bases for this appeal.

In support of the equity argument, the appellant submitted assessment data and limited descriptions of the subject property and four suggested comparable condominium units. Colored photographs of the subject property were also included. The data of the four suggested comparables reflects that the properties are located on within the subject's neighborhood and are with 40 year-old condominium units. The units have improvement assessment from \$5,344 to \$8,094.

In support of the market value argument, the appellant submitted copies of the settlement statement and the transfer declaration form showing that the subject sold December 31, 2003 for \$109,000. In addition, the appellant submitted a copy of the survey of the subject as well as tax bills for the subject and various properties in the subject's neighborhood. Based on these analyses, the appellant requested a reduction in the improvement's 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:	\$	685
IMPR.:	\$	8,240
TOTAL:	\$	8,925

Subject only to the State multiplier as applicable.

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The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$8,240 and the total assessment was \$8,925. The subject's assessment reflects a market value of \$55,781 using the level of assessment of 16% for Class 2 property as contained in the Cook County Real Property Assessment Classification Ordinance. The board also submitted a list of properties within the subject's condominium complex with the sale date and purchase price. The list of sales has handwritten notes on it. In addition the board of review submitted typed document from Matt Panush, Board of Review Analyst, that lists that the assessment for the subject property was derived from the sale of 10 units within the building for a total \$1,038,000 once personal property is subtracted. The document indicates the percentage of ownership for the sold properties are 64.61% and that this yields a full value for the entire building of \$1,591,085. The document then notes that the value of the subject under appeal is \$93,555 or 5.88%, the percentage of ownership, of the total building's market value. 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.

In regards to the equity argument, 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.

The PTAB finds that the appellant failed to submit sufficient evidence to determine if the subject property was over assessed. Although the appellant provided comparable properties, the appellant failed to submit key elements to comparability: size of the subject property and the suggested comparable units and the percentage of ownership allocated to each unit. Therefore, the PTAB is unable to determine comparability to the subject property.

As to the market value argument, when overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the PTAB concludes that the evidence indicates a reduction is not warranted.

The evidence in this record disclosed that the practice in Cook County when assessing condominiums is to utilize the percentage of ownership, as contained in the condominium declaration, as the factor to pro-rate assessments to individual unit owners. The evidence demonstrated that the board of review used actual sales of condominium units within the complex to estimate the overall value of the condominium. The overall market value of the condominium is then apportioned to the individual units using each unit's percentage of ownership.

In the instant appeal, the Property Tax Appeal Board was provided with information for the subject. In addition, the board of review provided the market data used to determine the subject's market value. The PTAB finds that it is clear from the record and application of the board of review's methodology, utilizing the sales of one condominium unit in the subject's complex, the subject's fair market value was determined based on relevant market data. In conclusion, the board finds the market data provided by the board of review supports the subject's assessment.

As a result of this analysis, the PTAB further finds that the appellant has not adequately demonstrated that the subject was over assessed and that a reduction is not 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

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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.