

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Joan Aldrich
DOCKET NO.: 04-24746.001-R-1
PARCEL NO.: 04-23-302-030-1008

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

The subject property consists of a 33 year-old, two-story, masonry and frame, townhouse condominium unit. The appellant argued that there was unequal treatment in the assessment process of the land and improvement as the basis of this appeal.

In support of this equity argument, the appellant submitted assessment data and descriptions of the subject property and three suggested comparable townhouse, condominium units. Black and white photographs of the subject property and one of the suggested comparables were also included. The data of the three suggested comparables reflects that the properties are located on within two blocks of the subject with one located in the next building and are improved with a 33 year-old, two-story, masonry and frame, townhouse condominium unit. The units all contain 953 square feet of living area and have improvement assessment from \$20.84 to \$22.91 per square foot of living area and land assessments from \$3,096 to \$4,034. Based on this analysis, 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: \$ 4,102
IMPR.: \$ 24,897
TOTAL: \$ 28,999

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.

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The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$24,897, or \$26.12 per square foot of living area and the land assessment was \$4,102. The board also submitted a portion of the property characteristic printout for the subject property and a list of properties within the subject's condominium complex with the sale date and purchase price. The list of sales has hand written notes on it. In addition the board of review submitted typed document that lists that the assessment for the subject property was derived from the sale of one unit within the building for \$325,500 once personal property is subtracted. The document indicates the percentage of ownership for the sold property is 11.18% and that this yields a full value for the entire building of \$2,920,393. The document then notes that the value of the subject under appeal is \$300,508 or 10.29%, the percentage of ownership, of the 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.

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 a key element to comparability: the percentage of ownership allocated to each unit. Therefore, the PTAB is unable to determine comparability to the subject property.

In addition, 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 cause, 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 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.