



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

APPELLANT: The Commons In Northbrook  
DOCKET NO.: 04-25169.001-R-2 through 04-25169.079-R-2  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are The Commons In Northbrook, the appellant(s), by attorney David C. Dunkin, of Arnstein & Lehr of Chicago; and the Cook County Board of Review.

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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
04-25169.001-R-2	04-16-202-049-1001	8,054	18,614	\$26,668
04-25169.002-R-2	04-16-202-049-1002	7,887	18,614	\$26,501
04-25169.003-R-2	04-16-202-049-1003	6,582	16,466	\$23,048
04-25169.004-R-2	04-16-202-049-1004	6,582	16,466	\$23,048
04-25169.005-R-2	04-16-202-049-1005	7,887	18,614	\$26,501
04-25169.006-R-2	04-16-202-049-1006	8,054	18,614	\$26,668
04-25169.007-R-2	04-16-202-051-1001	6,053	16,466	\$22,519
04-25169.008-R-2	04-16-202-051-1002	7,656	19,008	\$26,664
04-25169.009-R-2	04-16-202-051-1003	7,656	18,614	\$26,270
04-25169.010-R-2	04-16-202-052-1001	7,941	18,614	\$26,555
04-25169.011-R-2	40-16-202-052-1002	7,941	19,008	\$26,949
04-25169.012-R-2	04-16-202-054-1003	5,932	16,466	\$22,398
04-25169.013-R-2	04-16-202-054-1004	5,972	16,466	\$22,438
04-25169.014-R-2	04-16-202-054-1005	7,350	19,008	\$26,358
04-25169.015-R-2	04-16-202-054-1006	7,336	18,614	\$25,950
04-25169.016-R-2	04-16-202-054-1007	7,367	18,614	\$25,981
04-25169.017-R-2	04-16-202-054-1008	7,344	19,008	\$26,352
04-25169.018-R-2	04-16-202-052-1003	7,777	18,614	\$26,391
04-25169.019-R-2	04-16-202-052-1004	7,941	18,614	\$26,555
04-25169.020-R-2	04-16-202-054-1001	7,718	18,614	\$26,332
04-25169.021-R-2	04-16-202-054-1002	7,336	19,008	\$26,344

04-25169.022-R-2	04-16-202-054-1009	5,792	16,466	\$22,258
04-25169.023-R-2	04-16-202-054-1010	5,978	16,466	\$22,444
04-25169.024-R-2	04-16-202-054-1011	7,443	19,008	\$26,451
04-25169.025-R-2	04-16-202-054-1012	7,336	18,614	\$25,950
04-25169.026-R-2	04-16-202-056-1001	7,672	18,614	\$26,286
04-25169.027-R-2	04-16-202-056-1002	7,512	18,614	\$26,126
04-25169.028-R-2	04-16-202-056-1003	7,694	18,614	\$26,308
04-25169.029-R-2	04-16-202-056-1004	7,847	18,614	\$26,461
04-25169.030-R-2	04-16-202-057-1001	6,892	18,614	\$25,506
04-25169.031-R-2	04-16-202-057-1002	6,960	18,614	\$25,574
04-25169.032-R-2	04-16-202-057-1003	6,872	18,614	\$25,486
04-25169.033-R-2	04-16-202-057-1004	6,715	18,614	\$25,329
04-25169.034-R-2	04-16-202-057-1005	6,865	19,008	\$25,873
04-25169.035-R-2	04-16-202-057-1006	6,851	18,614	\$25,465
04-25169.036-R-2	04-16-202-057-1007	6,824	18,614	\$25,438
04-25169.037-R-2	04-16-202-057-1008	6,680	18,614	\$25,294
04-25169.038-R-2	04-16-202-057-1009	6,824	19,008	\$25,832
04-25169.039-R-2	04-16-202-057-1010	6,824	18,614	\$25,438
04-25169.040-R-2	04-16-202-058-1001	8,195	18,614	\$26,809
04-25169.041-R-2	04-16-202-058-1002	7,873	18,614	\$26,487
04-25169.042-R-2	04-16-202-058-1003	6,588	16,466	\$23,054
04-25169.043-R-2	04-16-202-063-1001	5,921	16,466	\$22,387
04-25169.044-R-2	04-16-202-063-1002	6,312	16,466	\$22,778
04-25169.045-R-2	04-16-202-063-1003	6,312	19,008	\$25,320
04-25169.046-R-2	04-16-202-063-1004	5,921	18,614	\$24,535
04-25169.047-R-2	04-16-202-064-1001	7,291	16,466	\$23,757
04-25169.048-R-2	04-16-202-064-1002	7,774	16,466	\$24,240
04-25169.049-R-2	04-16-202-064-1003	7,774	18,614	\$26,388
04-25169.050-R-2	04-16-202-064-1004	7,291	18,614	\$25,905
04-25169.051-R-2	04-16-202-065-1001	7,274	18,614	\$25,888
04-25169.052-R-2	40-16-202-065-1002	7,274	19,008	\$26,282
04-25169.053-R-2	04-16-202-065-1003	6,821	16,466	\$23,287
04-25169.054-R-2	04-16-202-066-1001	7,446	18,614	\$26,060
04-25169.055-R-2	04-16-202-066-1002	7,446	18,614	\$26,060
04-25169.056-R-2	04-16-202-066-1003	7,446	19,008	\$26,454
04-25169.057-R-2	04-16-202-066-1004	7,446	18,614	\$26,060
04-25169.058-R-2	04-16-202-067-1001	6,835	18,614	\$25,449
04-25169.059-R-2	04-16-202-067-1002	6,835	18,614	\$25,449
04-25169.060-R-2	04-16-202-068-1001	8,031	18,614	\$26,645
04-25169.061-R-2	04-16-202-068-1002	8,031	19,008	\$27,039
04-25169.062-R-2	04-16-020-068-1003	7,525	19,008	\$26,533
04-25169.063-R-2	04-16-202-068-1004	7,525	18,614	\$26,139
04-25169.064-R-2	04-16-202-068-1005	8,031	18,614	\$26,645
04-25169.065-R-2	04-16-202-068-1006	8,031	18,614	\$26,645

04-25169.066-R-2	04-16-202-068-1007	8,031	16,466	\$24,497
04-25169.067-R-2	04-16-202-068-1008	8,031	16,466	\$24,497
04-25169.068-R-2	04-16-020-069-1001	5,866	18,614	\$24,480
04-25169.069-R-2	04-16-202-069-1002	5,866	19,008	\$24,874
04-25169.070-R-2	04-16-202-069-1003	5,866	19,008	\$24,874
04-25169.071-R-2	04-16-202-069-1004	5,866	18,614	\$24,480
04-25169.072-R-2	04-16-202-070-1001	6,846	16,466	\$23,312
04-25169.073-R-2	04-16-202-070-1002	7,310	18,614	\$25,924
04-25169.074-R-2	04-16-202-070-1003	7,310	18,614	\$25,924
04-25169.075-R-2	04-16-202-070-1004	7,310	18,614	\$25,924
04-25169.076-R-2	04-16-202-070-1005	7,310	18,614	\$25,924
04-25169.077-R-2	04-16-202-070-1006	7,310	18,614	\$25,924
04-25169.078-R-2	04-16-202-070-1007	7,310	18,614	\$25,924
04-25169.079-R-2	04-16-202-070-1008	7,310	18,614	\$25,924

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a condominium development with several buildings totaling 79 units. The buildings contain three types of units in the development: patio, garden and atrium. There are 15 individual associations managed by an umbrella association, the appellant

The appellant, via counsel, argued that there was unequal treatment in the assessment process as the basis of this appeal. In support of the equity argument, the appellant submitted a copy of the Sidwell map for the development; colored copies of photographs of three units; a list of each units property identification number (PIN), unit type, and assessment; and copies of a diagram of the development and the floor plan for the each unit type in the development.

The appellant also included a brief arguing that each individual association has a separate cost basis and varying percentages of ownership depending on the number of units in each association. However, each unit type in these associations is the same size and contains the same amenities. The appellant argues that the assessments vary significantly within each unit type and that this is evidenced by a review of the list of PINs with each unit type and their assessment.

The board of review did not submit its "Board of Review Notes on Appeal" nor evidence in support of its assessed valuation of the subject property. The PTAB issued a default letter to the board of review on May 23, 2007.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

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). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant in this appeal submitted assessment data and descriptions of the units within the condominium development. This evidence showed that each type of unit, although the same in size and amenities, was assessed at significantly different amounts without reason or explanation.

The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to Section 1910.69(a) of the rules of the Property Tax Appeal Board.

Based on this record the Property Tax Appeal Board finds that the appellant has adequately demonstrated that the subject's improvement 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 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn P. Lerbis*

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: March 23, 2010

*Allen Castrovillari*

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.