

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Pamela R. Lyons
DOCKET NO.: 05-20331.001-R-1
PARCEL NO.: 15-12-117-016-1006

The parties of record before the Property Tax Appeal Board are Pamela R. Lyons, the appellant, and the Cook County Board of Review.

The subject property consists of a 34-year old residential condominium unit within a 56 unit condominium complex located in River Forest Township, Cook County.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. Ms. Lyons argued that within the subject's condominium complex identically sized units with garages have the same assessments as those with only parking spaces in a lot. The appellant contends the 38 units with garages have a higher market value than the 16 without garages and thus should be assessed differently. To illustrate her point, the appellant utilized the sales of four units of similar sizes with and without garages. The sales occurred from June through July of 2004. Comparables one and two are similarly sized units of which number one does not have a garage and number two does have a garage. These two properties each have total assessments of \$26,955. Comparable number one sold for \$260,000 and comparable number two sold \$285,000. Comparables three and four are similarly sized units of which number three does not have a garage and number four does have a garage. These two properties each have total assessments of \$23,407. Comparable number three sold for \$235,000 and comparable number four sold \$290,000. The appellant testified that the subject's percentage of ownership is 1.65%.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$23,407 was disclosed. Of this amount \$21,776 is allocated to the

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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:	\$	1,631
IMPR.:	\$	21,776
TOTAL:	\$	23,407

Subject only to the State multiplier as applicable.

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improvement and \$1,631 is allocated to the land. The board of review's witness testified that the board performed a sales ratio study for the subject's complex and that from 2001 through 2004 approximately 10 units within the subject's complex were sold. Total consideration for these sales was \$2,807,000 of that amount \$50,000 was deducted for personal property. Thus, the total adjusted sales amount was \$2,757,000. The board extended the adjusted sales figure by applying the total of the percentage of ownership of the units which sold, or 18.40%, to conclude a total value for the subject complex of \$14,983,695. The subject's percentage of ownership of 01.65% was then applied to the total building value to determine fair market value of \$247,230 for the subject, which, the witness suggested, supports the subject's current assessment. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

After reviewing hearing the testimony 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 appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers 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 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the testimony and evidence, the Board finds the appellant has not overcome this burden.

In previous decisions, this Board 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 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 was then apportioned to the individual units using each unit's percentage of ownership.

In addition, the board of review provided the market dated used to determine the subject's market value. The Board finds that it is clear from the record and application of the board of review's methodology, utilizing the sales of 10 condominium units in the subject's complex, the subject's fair market value and thus its assessment 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 final note with regard to the percentage of ownership allocated to each condominium in the subject's 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, therefore, the Property Tax Appeal Board is without jurisdiction to make any such correction. Huskey v Board of Manager of Condominiums of Edelweiss, Inc., 297 Ill.App.3d 292 (1st Dist. 1998).

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.