



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

APPELLANT: Charles J. McNellis
DOCKET NO.: 05-24240.001-R-1 through 05-24240.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Charles J. McNellis, the appellant(s), by attorney Patrick C. Doody, of The Law Offices of Patrick C. Doody of Chicago; and the Cook County Board of Review.

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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
05-24240.001-R-1	17-09-337-092-1183	\$1,171	\$35,621	\$36,792
05-24240.002-R-1	17-09-337-092-1433	\$90	\$2,743	\$2,833

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a condominium unit located in West Chicago Township. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument, the appellant, via counsel, submitted assessment information on condominium units in four buildings. These buildings range in units from 12 to 98 and have assessments from \$20 to \$60,999. No information was provided as to the subject's or the suggested comparables' size, amenities, or percentage of ownership. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$39,625 was disclosed. In support of the subject's assessment, the board of review presented a memorandum by Matt Panush, Analyst. The memo

indicates 18 sales within the subject's building from 2002 to 2004 for a total price of \$6,682,317. A total of \$54,000 or \$3,000 per unit was deducted for personal property for a total adjusted price of \$6,628,317. This figure was divided by the percentage of ownership of the units sold to arrive at a total value for the building of \$110,236,778. The subject property's percentage of ownership of .3958% was then applied to arrive at a value for the subject of \$436,317. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The appellant submitted a total of 156 properties suggested as comparable to the subject. However, the appellant did not provide any information in regards to size, amenities, and percentage of ownership for these condominium units. The PTAB finds that without this information, there is no way for the PTAB to determine the comparability of the subject property in relation to the suggested comparables. Therefore, the PTAB finds the appellant has failed to submit sufficient evidence to show that the subject property is over assessed and a reduction in the subject's assessment is not 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Richard A. Huff

Member

Mario Morris

Member

Shawn R. 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: October 28, 2009

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.