



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

APPELLANT: Crestwood Condominium Association
DOCKET NO.: 06-21169.001-R-3 through 06-21169.097-R-3
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Crestwood Condominium Association, the appellant(s), by attorney Donald T. Rubin, of Rubin & Norris in 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
06-21169.001-R-3	09-09-403-068-1001	9,033	28,595	\$37,628
06-21169.002-R-3	09-09-403-068-1002	9,033	28,595	\$37,628
06-21169.003-R-3	09-09-403-068-1003	9,033	28,595	\$37,628
06-21169.004-R-3	09-09-403-068-1004	9,033	28,595	\$37,628
06-21169.005-R-3	09-09-403-068-1005	9,033	28,595	\$37,628
06-21169.006-R-3	09-09-403-068-1006	9,033	28,595	\$37,628
06-21169.007-R-3	09-09-403-068-1007	9,033	28,595	\$37,628
06-21169.008-R-3	09-09-403-068-1008	9,033	28,595	\$37,628
06-21169.009-R-3	09-09-403-068-1009	9,033	28,595	\$37,628
06-21169.010-R-3	09-09-403-068-1010	9,033	28,595	\$37,628
06-21169.011-R-3	09-09-403-068-1011	9,033	28,595	\$37,628
06-21169.012-R-3	09-09-403-068-1012	9,033	28,595	\$37,628
06-21169.013-R-3	09-09-403-068-1014	9,033	28,595	\$37,628
06-21169.014-R-3	09-09-403-068-1015	9,033	28,595	\$37,628
06-21169.015-R-3	09-09-403-068-1016	9,033	28,595	\$37,628
06-21169.016-R-3	09-09-403-068-1041	9,033	28,595	\$37,628
06-21169.017-R-3	09-09-403-068-1042	9,033	28,595	\$37,628
06-21169.018-R-3	09-09-403-068-1043	9,033	28,595	\$37,628
06-21169.019-R-3	09-09-403-068-1044	9,033	28,595	\$37,628
06-21169.020-R-3	09-09-403-068-1045	9,033	28,595	\$37,628
06-21169.021-R-3	09-09-403-068-1046	9,033	28,595	\$37,628
06-21169.022-R-3	09-09-403-068-1047	9,033	28,595	\$37,628
06-21169.023-R-3	09-09-403-068-1048	9,033	28,595	\$37,628
06-21169.024-R-3	09-09-403-068-1049	9,033	28,595	\$37,628

06-21169.025-R-3	09-09-403-068-1050	9,033	28,595	\$37,628
06-21169.026-R-3	09-09-403-068-1051	9,033	28,595	\$37,628
06-21169.027-R-3	09-09-403-068-1052	9,033	28,595	\$37,628
06-21169.028-R-3	09-09-403-068-1053	9,033	28,595	\$37,628
06-21169.029-R-3	09-09-403-068-1054	9,033	28,595	\$37,628
06-21169.030-R-3	09-09-403-068-1055	9,033	28,595	\$37,628
06-21169.031-R-3	09-09-403-068-1056	9,033	28,595	\$37,628
06-21169.032-R-3	09-09-403-068-1057	9,033	28,595	\$37,628
06-21169.033-R-3	09-09-403-068-1059	9,033	28,595	\$37,628
06-21169.034-R-3	09-09-403-068-1060	9,033	28,595	\$37,628
06-21169.035-R-3	09-09-403-068-1061	9,033	28,595	\$37,628
06-21169.036-R-3	09-09-403-068-1062	9,033	28,595	\$37,628
06-21169.037-R-3	09-09-403-068-1063	9,033	28,595	\$37,628
06-21169.038-R-3	09-09-403-068-1065	9,033	28,595	\$37,628
06-21169.039-R-3	09-09-403-068-1066	9,033	28,595	\$37,628
06-21169.040-R-3	09-09-403-068-1067	9,033	28,595	\$37,628
06-21169.041-R-3	09-09-403-068-1068	9,033	28,595	\$37,628
06-21169.042-R-3	09-09-403-068-1069	9,033	28,595	\$37,628
06-21169.043-R-3	09-09-403-068-1070	9,033	28,595	\$37,628
06-21169.044-R-3	09-09-403-068-1071	9,033	28,595	\$37,628
06-21169.045-R-3	09-09-403-068-1072	9,033	28,595	\$37,628
06-21169.046-R-3	09-09-403-068-1073	9,033	28,595	\$37,628
06-21169.047-R-3	09-09-403-068-1074	9,033	28,595	\$37,628
06-21169.048-R-3	09-09-403-068-1075	9,033	28,595	\$37,628
06-21169.049-R-3	09-09-403-068-1076	9,033	28,595	\$37,628
06-21169.050-R-3	09-09-403-068-1077	9,033	28,595	\$37,628
06-21169.051-R-3	09-09-403-068-1078	9,033	28,595	\$37,628
06-21169.052-R-3	09-09-403-068-1079	9,033	28,595	\$37,628
06-21169.053-R-3	09-09-403-068-1080	9,033	28,595	\$37,628
06-21169.054-R-3	09-09-403-068-1081	9,033	28,595	\$37,628
06-21169.055-R-3	09-09-403-068-1082	9,033	28,595	\$37,628
06-21169.056-R-3	09-09-403-068-1083	9,033	28,595	\$37,628
06-21169.057-R-3	09-09-403-068-1084	9,033	28,595	\$37,628
06-21169.058-R-3	09-09-403-068-1085	9,033	28,595	\$37,628
06-21169.059-R-3	09-09-403-068-1089	9,033	28,595	\$37,628
06-21169.060-R-3	09-09-403-068-1090	9,033	28,595	\$37,628
06-21169.061-R-3	09-09-403-068-1091	9,033	28,595	\$37,628
06-21169.062-R-3	09-09-403-068-1092	9,033	28,595	\$37,628
06-21169.063-R-3	09-09-403-068-1093	9,033	28,595	\$37,628
06-21169.064-R-3	09-09-403-068-1094	9,033	28,595	\$37,628
06-21169.065-R-3	09-09-403-068-1095	9,033	28,595	\$37,628
06-21169.066-R-3	09-09-403-068-1096	9,033	28,595	\$37,628
06-21169.067-R-3	09-09-403-068-1097	9,033	28,595	\$37,628
06-21169.068-R-3	09-09-403-068-1098	9,033	28,595	\$37,628
06-21169.069-R-3	09-09-403-068-1099	9,033	28,595	\$37,628
06-21169.070-R-3	09-09-403-068-1100	9,033	28,595	\$37,628

06-21169.071-R-3	09-09-403-068-1113	9,033	28,595	\$37,628
06-21169.072-R-3	09-09-403-068-1114	9,033	28,595	\$37,628
06-21169.073-R-3	09-09-403-068-1115	9,033	28,595	\$37,628
06-21169.074-R-3	09-09-403-068-1116	9,033	28,595	\$37,628
06-21169.075-R-3	09-09-403-068-1117	9,033	28,595	\$37,628
06-21169.076-R-3	09-09-403-068-1118	9,033	28,595	\$37,628
06-21169.077-R-3	09-09-403-068-1120	9,033	28,595	\$37,628
06-21169.078-R-3	09-09-403-068-1121	9,033	28,595	\$37,628
06-21169.079-R-3	09-09-403-068-1122	9,033	28,595	\$37,628
06-21169.080-R-3	09-09-403-068-1123	9,033	28,595	\$37,628
06-21169.081-R-3	09-09-403-068-1126	9,033	28,595	\$37,628
06-21169.082-R-3	09-09-403-068-1127	9,033	28,595	\$37,628
06-21169.083-R-3	09-09-403-068-1129	9,033	28,595	\$37,628
06-21169.084-R-3	09-09-403-068-1130	9,033	28,595	\$37,628
06-21169.085-R-3	09-09-403-068-1131	9,033	28,595	\$37,628
06-21169.086-R-3	09-09-403-068-1132	9,033	28,595	\$37,628
06-21169.087-R-3	09-09-403-068-1136	9,033	28,595	\$37,628
06-21169.088-R-3	09-09-403-068-1137	9,033	28,595	\$37,628
06-21169.089-R-3	09-09-403-068-1138	9,033	28,595	\$37,628
06-21169.090-R-3	09-09-403-068-1139	9,033	28,595	\$37,628
06-21169.091-R-3	09-09-403-068-1140	9,033	28,595	\$37,628
06-21169.092-R-3	09-09-403-068-1141	9,033	28,595	\$37,628
06-21169.093-R-3	09-09-403-068-1142	9,033	28,595	\$37,628
06-21169.094-R-3	09-09-403-068-1143	9,033	28,595	\$37,628
06-21169.095-R-3	09-09-403-068-1144	9,033	28,595	\$37,628
06-21169.096-R-3	09-09-403-068-1145	9,033	28,595	\$37,628
06-21169.097-R-3	09-09-403-068-1154	9,033	28,595	\$37,628

Subject only to the State multiplier as applicable.

ANALYSIS

The subjects under appeal consist of 97 masonry, two and one-half story, multi-family buildings ranging in age from 25 to 28 years old. The buildings are part of a 154 building complex that includes 97 individually owned buildings and individually owned units within 57 buildings. The buildings have the same floor plan layout and contain 6 living units each. The appellant, via counsel, argued unequal treatment in the assessment process as the basis of the appeal.

In support of this argument, the appellant submitted a brief, a list of the address, classification, neighborhood code, and assessed value for all the properties within the subject's complex, and a copy of the condominium declaration for the complex. All the properties are classified the same as condominiums.

The appellant's brief argues that all 154 buildings contain the same characteristics, the only difference being that 97 buildings are not subdivided into individual units. The brief asserts that the 258 individual units are assessed between \$5,669 and \$10,035 while the remaining 588 units are classified as residential condominiums, but are assessed as 6-unit buildings with assessments of \$55,350. The brief asserts the non subdivided building assessments are 76% higher than the assessments' of those buildings that have been divided.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment for 98 units was \$5,363,248. The board also submitted a memo from Matt Panush, Cook County Board of Review Analyst. The memorandum indicates that 12 buildings have been assigned PIN numbers and that both the buildings and the individual units have been selling. The memo listed the sale of 50 six-unit buildings from 2001 through 2003 for a total of \$28,167,750. An allocation \$5,500 per building for personal property was subtracted from the total sale price to arrive at a total market value at \$85,909,755. The memo then lists the median sale price for the sale of 37 individual units from 2004 to 2005 was \$116,250. Based on six units per building, the memo indicates a value for each building of \$697,500. As a result of its analysis, the board requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney submitted a letter asserting that the uncontested evidence shows that the subject property's non-divided buildings are being treated differently than the subdivided buildings. The appellant argues that the board of review's own evidence shows that the non-divided buildings are being assessed for \$55,530 or approximately 10% of their sales prices, while the subdivided unit buildings are being cumulatively assessed for \$37,628 which is less than 10% of the combined sales prices of approximately \$697,500.

The appellant's attorney also submitted a letter indicating that the previous years' decision by the PTAB reflects a reduction based on the same equity argument. A copy of this decision was included.

At hearing, the appellant's attorney asserted that the board of review's evidence filed in the 2006 appeal is the same as the evidence filed in 2005 and that the PTAB already reviewed this evidence in its prior years' decision. Mr. Rubin asserted that the number of buildings under appeal has decreased since the 2004 and 2005 appeal because those property identification numbers did receive a reduction in 2006 from the board of review after the building was sold and subdivided and the assessments were either lowered or not changed.

The appellant then submitted Appellant Exhibits A, B, and C, copies of the appellate court decision for the previous years' PTAB decision; a list of the address, classification, and

assessed value for the properties in the subject's complex; and a copy of the PTAB decision for the previous years, respectively. Mr. Rubin argued the buildings that are the subject to the appeal are still over assessed when compared to the individual, subdivided units. He argued that increasing some of the previously undivided units in the 2006 assessment year after they sold has exasperated the lack of uniformity between all the units. He further asserts that the Cook County Ordinance that classifies condominium units does not allow for a sub-classification for certain types of units.

The board of review's representative, Nick Jordan, submitted board of review's Exhibit #1, a list of the property identification number, address and cumulative assessed value for all the properties in the subject's complex. Mr. Jordan acknowledged that all the buildings, both subdivided and undivided, are reasonably identical, but argued that the appellant has not shown a lack of uniformity by clear and convincing evidence. He argued that 88% of the buildings within the subject's complex are assessed between \$52,499 and \$55,350. He argued that only 8% of the buildings are within the range of assessment that the appellant has requested.

In reference to board of review's exhibit #1, Mr. Jordan argued that three properties listed on that grid are outlier properties where an occupancy factor is applied to their assessment which would account for the difference in their assessments. He testified these properties end in the property identification numbers 1034, 1035, and 1036.

Mr. Jordan then argued that, of the subdivided buildings, 30 of them are assessed from \$52,499 to \$55,350. He further argued that 12 buildings are assessed at the value the appellant is requesting for the buildings under appeal.

In response, Mr. Rubin argued that the previous years' PTAB decision found that 13 of the 154 buildings being assessed significantly lower than the others violates the constitution's requirements that property tax assessments be uniform and the appellant court upheld this decision. He argued that the arguments in this year's appeal have not changed: there is a lack of uniformity of assessment between like kinds of similarly situated units. Mr. Rubin argued the percentages haven't changed, but that they show a distinct disparity in how the buildings are treated.

In response to questions as to why there are differences in the way the buildings are assessed, Mr. Jordan testified he could not explain for certain. He opined that the assessments stemmed from the 2004 reassessment period. Mr. Jordan argued that reducing the assessments of the higher assessed buildings down to where the lower assessments are would not bring about uniformity.

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 appellant contend 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the PTAB finds the appellant has met this burden.

The PTAB finds the record is clear that an inequity exists in the assessment process between the subject's subdivided and no divided buildings. The evidence demonstrated that even though each of these buildings had the same physical characteristics, the assessment of the buildings differed depending on whether or not the buildings had been subdivided into individual condominium units. Moreover, the board of review's own evidence analyzed the buildings separately as those undivided and those subdivided. In addition, this evidence showed that those buildings that were not subdivided were assessed at 10% of their average sale price while the subdivided buildings were assessment much lower than 10% of their average cumulative sale price.

The PTAB is unpersuaded by the board's argument that the percentage of those properties seeking a reduction in their higher assessment is small and, therefore, should not be reduced. The PTAB finds the properties are being disparately treated; regardless of the number of properties receiving this disparate treatment. In addition, the PTAB finds the board testified that this treatment is connected to the 2004 reassessment year which both the PTAB and the appellate court have found to be inequitable in its assessment.

Therefore, the PTAB finds the appellant demonstrated a consistent pattern of assessment inequities within the assessment jurisdiction by demonstrating these substantially identical condominium buildings had differing total assessments and that a reduction in the assessment of the buildings under appeal 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Marko M. Louie

Member

J. R.

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, 2012

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.