



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

APPELLANT: Phase I Interstate Indus. Condos of Bridgeview
DOCKET NO.: 06-21267.001-C-2 through 06-21267.006-C-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Phase I Interstate Indus. Condos of Bridgeview, the appellant, by attorney Huan Cassioppi Tran, of Flanagan/Bilton LLC 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
06-21267.001-C-2	23-01-409-024-1001	14,593	22,447	\$37,040
06-21267.002-C-2	23-01-409-024-1002	14,307	22,733	\$37,040
06-21267.003-C-2	23-01-409-024-1003	13,004	24,036	\$37,040
06-21267.004-C-2	23-01-409-024-1004	13,004	24,036	\$37,040
06-21267.005-C-2	23-01-409-024-1005	13,004	24,036	\$37,040
06-21267.006-C-2	23-01-409-024-1006	13,004	24,036	\$37,040

Subject only to the State multiplier as applicable.

ANALYSIS

The subject consists of a 71,339 square foot site improved with six commercial condominium units, in a one-story, masonry constructed condominium building located in Palos Township, Cook County. The subject was built in 1987. The six units under appeal are part of a ten unit condominium complex; the four remaining units are located within a separate condominium building and not under appeal.

At hearing, a preliminary matter was addressed in that the Property Tax Appeal Board consolidated the 2006 and 2007 property tax appeals for hearing purposes, pursuant to Section 1910.78 of the Official Rules of the Property Tax Appeal Board without objection from the parties.

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvements. At hearing, appellant's counsel withdrew the appellant's overvaluation contention. In support of the inequity claim, the appellant submitted a spreadsheet with four, 17-year-old, commercial condominium units, in a one-story, masonry building, located within the subject's complex. The appellant's evidence disclosed that the four comparables, like the subject, contain 2,000 square feet of building area. The subject building contains six units and the comparable building has four units for ten total units which comprise the entire complex. The four comparables have improvement assessments of \$11.69 per square foot of building area. The subject's total improvement assessment for the six units is \$244,087 or \$20.34 per square foot of building area. In addition, the appellant submitted a six-page brief; colored photographs of the subject, Cook County Assessor's Internet database sheets for the subject and the suggested comparables and a copy of the board of review's decision.

Appellant's counsel first called Edward Blaszyński, owner and association president of the two buildings which comprise the entire complex. The witness described the subject's complex as having two separate buildings, a six unit or 7461 W. 93rd Street building and a four unit or 7471 W. 93rd Street building. Blaszyński testified he has been association president for the 7461 building since 2001 and the 7471 building since 2010. Blaszyński also testified that the two buildings which comprise the entire complex are identical to each other in terms of physical attributes, build-outs, size and access.

Blaszyński described the immediate area as well as street access to and from the entire complex. The witness testified that when he purchased his units, the area to the east was vacant land which was to be used for commercial development, however, the Village changed the zoning to residential and the builder developed single-family homes on the property. The witness also testified that currently the subject is surrounded by residential property and highlighted issues relating to the neighborhood; problems associated with the neighbors and deferred maintenance.

During cross-examination, the witness explained that the subject building and the comparable building have a separate association; however, the witness stated he is president of both. The witness testified that the ten units, which comprise the subject building and the comparable building, contain approximately 2,000 square feet of building area each.

Next, appellant's counsel called Abby Markowitz, who is employed as a paralegal with Flanagan/Bilton in Chicago. The witness testified she has held that position for 23 years and has taken numerous appraisal classes with the Illinois Property Assessment Institute and the Appraisal Institute. The witness also testified she had an appraisal license from 2003 to 2007 and currently has a real estate sales license. Markowitz testified that she has worked on filing appeals for the subject property on and off

since 1997. Markowitz testified that the six units in the subject building and the four units in the comparable building are identical to each other and contain 2,000 square feet of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total combined assessment of \$325,003, which reflects a market value of \$855,271 or \$77.75 per square foot of building area, utilizing the Cook County Real Property Assessment Classification Ordinance level of assessment of 38% for Class 5a property, such as the subject. As evidence, the board submitted copies of trustee or warranty deeds for five commercial condominium units that sold within the subject's complex from May 2001 through July 2006 for prices ranging from \$127,500 to \$170,000 or from \$62.85 to \$87.79 per square foot. The board's evidence disclosed that the four units in the comparable building have percentages of ownership ranging from 0.0959% to 0.1076% and identical to the six unit subject building.

At hearing, the board of review's representative asserted that the sales provided by the board of review support the subject's current assessment. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After 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 assessment data, the Board finds the appellant has overcome this burden.

The Board finds the appellant's four equity comparables to be similar to the subject in size, exterior construction, design, classification and age. In addition, they are located within the same complex as the subject and have improvement assessments of \$11.69 per square foot of building area. The subject's per square foot improvement assessment of \$20.23 indicates the subject is treated inequitably when compared to similar properties. The Board accords the board of review's evidence little weight in that it failed to address the appellant's inequity argument.

In addition, in previous decisions, the 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. In this case, the board of review has

supplied the percentage of ownership for the ten units in the two buildings which comprise the entire complex. This evidence shows the six subject units have percentages of ownership ranging from 0.0959% to 0.1076% and the four suggested comparable units also have percentages of ownership ranging from 0.0959% to 0.1076%. The subject property has a similar percentage of ownership as the comparables; however, the improvement assessment for each subject unit is greater than the comparables. Using the Cook County's policy of assessing condominium units, a similar percentage of ownership would dictate a similar assessed value.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and 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

Frank J. Huff

Member

Member

Mario M. Louie

Shawn R. Lerbis

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 23, 2011

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.