

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Sheridan-Winona Condo Association
DOCKET NO.: 06-22378.001-R-2 thru 06-22378.012-R-2
PARCEL NO.: See Page 2

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Sheridan-Winona Condo Association, the appellant, by attorney Lait Meisler with the law firm of Golan and Christie in Chicago and the Cook County Board of Review.

The subject property consists of a 12 unit condominium unit in Lakeview Township. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

In support of this equity argument, the appellant's attorney submitted a grid listing the Property identification numbers (PINs) and assessments for a total of two suggested comparables. These suggested comparables are condominium buildings with between 48 and 300 units. No other data than the PIN and the assessment was provided.

At hearing, the appellant's attorney, Lait Meisler, submitted a aerial map of the subject's block and several surrounding blocks. Blue pen indicates where the subject and the comparables are located. Ms. Meisler argued that the comparable properties were located closer to the lake than the subject. Based on this analysis, the appellant requested a reduction in the improvement's assessment.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property. The board of review was defaulted on February 26, 2008.

(Continued on Next Page)

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: See Page 2
IMPR.: See Page 2
TOTAL: See Page 2

Subject only to the State multiplier as applicable.

PTAB/0833JBV

After considering the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

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). Having considered the evidence presented, the PTAB concludes that the appellant has not met this burden and that a reduction is not warranted.

The PTAB finds that the appellant failed to submit sufficient evidence to determine if the subject property was over assessed. Although the appellant provided comparable properties, the appellant failed to submit key elements to comparability: size, construction, design, percentage of ownership and amenities of the subject property and the suggested comparables.

As a result of this analysis, the PTAB further finds that the appellant has not adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and that a reduction is not warranted.

<u>DOCKET #</u>	<u>PIN</u>	<u>LAND</u>	<u>IMP</u>	<u>TOTAL</u>
06-22378.001-R-2	14-08-407-023-1001	\$3,419	\$32,928	\$36,347
06-22378.002-R-2	14-08-407-023-1002	\$3,492	\$33,627	\$37,119
06-22378.003-R-2	14-08-407-023-1003	\$3,565	\$34,330	\$37,895
06-22378.004-R-2	14-08-407-023-1004	\$3,055	\$29,423	\$32,478
06-22378.005-R-2	14-08-407-023-1005	\$3,128	\$30,122	\$33,250
06-22378.006-R-2	14-08-407-023-1006	\$3,201	\$30,824	\$34,025
06-22378.007-R-2	14-08-407-023-1007	\$2,399	\$23,107	\$25,506
06-22378.008-R-2	14-08-407-023-1008	\$2,618	\$25,211	\$27,829
06-22378.009-R-2	14-08-407-023-1009	\$2,691	\$25,914	\$28,605
06-22378.010-R-2	14-08-407-023-1010	\$2,327	\$22,408	\$24,735
06-22378.011-R-2	14-08-407-023-1011	\$2,400	\$23,111	\$25,511
06-22378.012-R-2	14-08-407-023-1012	\$2,440	\$23,495	\$25,935

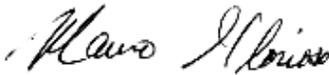
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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: February 20, 2009



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.