



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

APPELLANT: Jens Boecher  
DOCKET NO.: 06-24929.001-R-1  
PARCEL NO.: 14-20-402-018-1003

The parties of record before the Property Tax Appeal Board are Jens Boecher, the appellant(s); 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:

**LAND:** \$ 4,526  
**IMPR.:** \$ 30,207  
**TOTAL:** \$ 34,733

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a nine year old, two bedroom two bath condominium unit within a three unit masonry building. The subject contains 1,250 square feet of living area, is centrally air conditioned and has one fireplace.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered a spreadsheet detailing four suggested comparable properties. The appellant's grid analysis indicated the comparables are located in the same coded assessment neighborhood as the subject and consist of 1,250 square foot,

two bath condominium units ranging from seven to nine years old. The comparables are centrally air conditioned and each has a fireplace. According to the appellant's documentation the comparables have total assessments ranging from \$27,750 to \$34,764. The improvements are allocated assessments in a range from \$23,818 to \$30,552 and the land assessments range from \$3,932 to \$6,350. The appellant also argued that the subject's assessment increased 16.9% while the other two units in the subject's building increased by 0.00677%. The appellant submitted a comparative analysis of the assessments of the three units in the subject's building. The analysis disclosed that in 2005 unit one's assessment was \$41,220; unit two's assessment was \$34,834; and unit three's assessment was \$34,499. This equates to a 2005 total assessment for the building of \$110,553. In 2006 unit one's assessment was \$41,499; unit two's was \$35,070; and unit three's was \$40,330, equating to a total assessment for the building 2006 of \$116,899. A copy of the subject's 2006 board of review final decision was also included. 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 final assessment of \$40,330 was disclosed. The board of review presented a memorandum and analysis which described the process utilized to determine a market value for the subject. The preparer identified one sale located in another condominium building which occurred in 2004 and sold for a price of \$407,500. The sale property was allocated a percentage of ownership of 25%. Using the sale price the author deducted \$4,000 for personal property which resulted in an adjusted sale price of \$403,500. The 25% percentage of ownership was applied to the adjusted sale price resulting in a full value of \$1,614,000. The full value was multiplied by a percentage of ownership of 25%. From this information the analysis indicated a full value for the subject unit of \$40,350. The board's evidence also notes:

The most appropriate way to determine the market value for the subject property is to analyze the recent sale prices of units within the subject building along with their allocated percentage of ownership.

. . . there were no sales within the subject property.

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 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 Property Tax Appeal Board finds the board of review's memorandum and analysis without merit. The Board finds that the utilization of the sale of one condominium unit of unknown description and size contained in an undescribed building of unknown size located somewhere in the vicinity of the subject an inappropriate comparable. Further, the Board finds that the sales analysis contains a calculation error; 25% of \$1,614,000 equates to \$403,500 not \$40,350. The Board accords the board of review's evidence no weight.

The Board finds that the appellant provided a comparative analysis of the assessments of the three units in the subject's building. The Board finds that the analysis disclosed that in 2005 unit one's assessment was \$41,220; unit two's assessment was \$34,834; and unit three's assessment was \$34,499. This equates to a 2005 total assessment for the building of \$110,553. The Board finds that the 2005 assessments also indicated that the three units have percentage of ownerships of 37% for unit one; 32% for unit two and 31% for unit three, the subject. The Board finds that the analysis also disclosed that in 2006 unit one's assessment was \$41,499; unit two's was \$35,070; and unit three's was \$40,330, equating to a total assessment for the building 2006 of \$116,899. The Board finds that the 2006 assessments indicate percentage of ownerships of 35.5% for unit 1; 30% for unit two; and 34.5 for unit three, the subject. The Board finds that there is no evidence in the record that the percentage of ownership for the subject unit changed between 2005 and 2006.

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As a result of this analysis, the Property Tax Appeal Board finds the appellant adequately demonstrated that the subject was incorrectly assessed and a reduction is warranted.

Lbs/09

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. Crit*

Chairman

*K. L. Fan*

Member

*Richard A. Huff*

Member

*Harold H. Lewis*

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: December 23, 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.