



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

APPELLANT: Shelley Place Condominium Assoc
DOCKET NO.: 06-27444.001-R-1 through 06-27444.008-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Shelley Place Condominium Assoc, the appellant(s), by attorney Donald L. Schramm, of Rieff Schramm Kanter & Guttman in 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
06-27444.001-R-1	13-23-302-039-1001	1,480	17,458	\$18,938
06-27444.002-R-1	13-23-302-039-1002	1,390	16,400	\$17,790
06-27444.003-R-1	13-23-302-039-1003	1,390	16,400	\$17,790
06-27444.004-R-1	13-23-302-039-1004	1,390	16,400	\$17,790
06-27444.005-R-1	13-23-302-039-1005	1,390	16,400	\$17,790
06-27444.006-R-1	13-23-302-039-1006	1,390	16,400	\$17,790
06-27444.007-R-1	13-23-302-039-1007	1,390	16,400	\$17,790
06-27444.008-R-1	13-23-302-039-1008	1,390	16,400	\$17,790

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an eight units in a condominium building. The appellant argued that there was unequal treatment in the assessment process as the basis of this appeal.

In support of this equity argument, the appellant submitted assessment data for the subject property and six suggested comparable condominium units located within one condominium building. The data of the four suggested comparables reflects that the properties are located within one block of the subject. These suggested comparables have total assessment from \$7,596 to \$13,986. Based on this analysis, the appellant requested a reduction in the assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$143,468 with one unit assessed at \$19,150 and the remaining seven assessed at \$17,989 each. In support of the subject's assessment, the board of review also submitted a memo from Matt Panush, Cook County Board of Review Analyst. The memorandum shows that four units or 50.4% of ownership within the subject's building sold between 2004 and 2006 for a total of \$769,400. An allocation of \$3,000 per unit was subtracted from the sale price for personal property to arrive at a total market value for the building of \$1,502,777. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the evidence 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 comparables presented by the appellant are similar in location, the appellant failed to submit any descriptions of the properties other than their assessed values. Therefore, the PTAB is unable to determine comparability to the subject property.

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.

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

K. L. Fern

Member

Frank 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: June 24, 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.