



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

APPELLANT: Nancy Hartman
DOCKET NO.: 06-27798.001-R-1 through 06-27798.007-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Nancy Hartman, the appellant, by attorney Michael Griffin 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 |
|------------------|--------------------|-------|---------|----------|
| 06-27798.001-R-1 | 14-29-207-049-1001 | 3,395 | 26,438 | \$29,833 |
| 06-27798.002-R-1 | 14-29-207-049-1002 | 3,501 | 27,264 | \$30,765 |
| 06-27798.003-R-1 | 14-29-207-049-1003 | 3,638 | 28,327 | \$31,965 |
| 06-27798.004-R-1 | 14-29-207-049-1004 | 4,623 | 35,999 | \$40,622 |

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of four 104-year-old residential condominium units located in a 3-unit building and a coach house. The dwelling sizes of the individual units were not provided by either party. The units are classified as class 2-99 under the Cook County Real Property Assessment Classification Ordinance and are located in Lake View Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process as marked in Section 2e of the Residential Appeal petition. In a brief, counsel for the appellant reported that parcel number 14-29-207-049-1004 should be "treated" as a single family home. In support of this contention, the appellant presented assessment data on four suggested comparables that are classified as class 2-11, apartment or mixed use commercial residential buildings of 2 to 6 units, described as 1.5-story or 2-story frame or frame and masonry dwellings that range in size from 1,360 to 2,420 square feet of living area. The comparables have improvement assessments ranging from \$32,987 to \$48,052 or from \$15.96 to \$24.58 per square foot of living area. Parcel

number 14-29-207-049-1004 has an improvement assessment of \$35,999. Despite the brief which contends only the coach house unit should have a change in assessment, in the condominium addendum the appellant requested reduced assessments for each of the condominiums located in the three-unit building. No change in assessment for the coach house unit was requested in the addendum.

The board of review submitted its "Board of Review Notes on Appeal." The subject's final assessment for the four units was \$133,185. The total assessment of the four units on appeal reflect a market value of approximately \$1,316,057 using the 2006 three-year median level of assessments for Class 2 property in Cook County of 10.12% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code §1910.50(c)(2)(A)).

In support of the assessments of the parcels, the board of review presented the methodology used to estimate the subject's fair market value arguing the most appropriate way to determine the market value of the subject is to analyze recent sales of units within the subject's building. The board of review's evidence revealed that in 2003 and 2005 approximately 2 units within the subject's condominium sold. Total consideration for these sales was \$637,400 and of that amount \$6,000 per unit was deducted for personal property. Thus, the total adjusted consideration was approximately \$625,000 for the 4 units in the condominium. Next, the board of review estimated the total market value of the condominium complex using the adjusted sales price and the total of the percentage of interest of the units which sold, or 45.5%, for a full value of \$1,373,626 for the complex. Based on this evidence, the board of review requested confirmation of the subject's assessments.

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 contends 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 Board finds the appellant has not met this burden.

The Board finds the comparables submitted by the appellant were most dissimilar to the subject in classification and there was no support submitted for the proposition that the coach house was improperly classified as a residential condominium. Moreover, there was insufficient descriptive data to indicate that the coach house was similar in size, design or other features to the four comparables presented by the appellant. Lastly, the

appellant did not request a change in the assessment of the coach house as part of this appeal petition. Therefore, the Board finds the appellant failed to prove lack of assessment uniformity by clear and convincing evidence.

In support of the estimated market value of the parcels, the board of review presented a detailed analysis of recent sales with a deduction for personal property within each unit. This analysis resulted in an estimated value for the entire complex of \$1,373,626 and an estimated value for the four units on appeal based on their assessments of \$1,316,057 which is less than the best evidence of the estimated market value of the four units on this record. After considering the comparable sales data presented on this record, the Board finds there is insufficient evidence to conclude that the subject property's assessment was excessive in relation to its market value.

In conclusion, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted based on this record.

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: May 18, 2012



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.