PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Georgetta Weldon Cooper
DOCKET NO.: 06-31586.001-R-1
PARCEL NO.: 20-11-413-019-1005

The parties of record before the Property Tax Appeal Board are Georgetta Weldon Cooper, the appellant, and the Cook County Board of Review.

The subject property consists of a condominium unit in a 94-year-old, three-story, masonry, six-unit building. The units are allocated either a 16% or 18% ownership in the 11,793 square foot building. The appellant's unit contains 2,123 square feet of living area and is allocated 18% of the ownership. The appellant argued that there was unequal treatment in the assessment process of the improvement, both the unit and the building in totality, as the basis of the appeal.

As a procedural matter, the appeals of the five other units in the condominium building are all consolidated for evidentiary and hearing purposes without objection from the parties. Of note, the appellant for appeal 06-31582 did not participate in the hearing and this appeal is removed from consolidation with the other appeals.

In support of this equity argument, the appellant submitted a brief with evidence attached showing the assessment data and descriptions of the subject property and three suggested comparable condominium buildings. Colored photographs of the subject property and these suggested comparables were also included. The data of the three suggested comparables reflects that the properties are located on the same block as the subject and are improved with three-story, masonry condominium buildings with six or 18 units. The improvements range: in age from 71 to 98 years; in total building size from 11,730 to 34,743 square feet of living area; and in total building improvement assessment from $7.81 to $8.48 per square foot of living area. The condominium units in appellant's comparables #1 and #2 have 16% or 18% ownership in the building. The units that have 16%

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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:	$ 1,927
IMPR.:	$ 16,573
TOTAL:	$ 18,500

Subject only to the State multiplier as applicable.

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ownership contain 1,877 square feet of living area and are assessed at either $8.47 or $8.48 per square foot of living area. The units that have 18% ownership contain 2,111 square feet of living area and are assessed at $8.48 per square foot of living area. The condominium units in appellant's comparable three contain either 1,878 or 2,085 square feet of living area and are assessed at $7.81 per square foot. The subject's improvement assessment is $18,547 or $8.74 per square foot of living area. Based on this analysis, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the subject's total assessment of $20,474. The board also submitted a memo from Matt Panush, Cook County Board of Review Analyst. The memorandum shows that three properties or 48% of ownership within the subject's building sold for a total of $561,500, with removal of personal property allocations. The board of review used this amount of estimate a total market value for the building of $1,169,791. Multiplying the total value of the building by the subject's ownership of 18% indicated a value for the subject unit of $210,562. As a result of this analysis, the board of review requested confirmation of the subject's assessment.

At hearing, Mr. Robert Channon, an appellant from the consolidated appeals, testified that the subject property and suggested comparables #1 and #2 are almost identical to each other. He noted that there are trivial differences such as building facades. Mr. Channon also testified that these two properties have some amenities that are superior to the subject; these include a brick patio versus the subject's grass backyard and garages versus parking spaces for the subject. He stated that these properties are assessed almost identically to each other while the subject property is assessed higher. Mr. Channon stated the units are allocated either 16% or 18% ownership based on the square footage of the building.

As to comparable #3, Mr. Channon testified it is a corner property which is larger than the subject because it contains 18 units. However, Mr. Channon testified that comparable #3 is made up of three attached buildings that contain six units per each section with separate entrances and look identical to the subject. He testified he has lived in the neighborhood for thirty years and is familiar with the properties there. Mr. Channon testified this property is in better condition than the subject because it was upgraded and had extensive renovation.

The board of review's representative, Thomas Mahoney, indicated that the board of review utilized the sale of three properties within the subject's building to establish its assessed value. He stated that the sales occurred between 2002 and 2005 and made up 48% of ownership. Mr. Mahoney stated that the board of review deducted $2,000 from each sale for personal property to arrive at a total sale price for the three units of $561,500. He stated that this amount is then utilized to estimate a market value for the building of $1,169,791. Multiplying the total value of the

building by the subject's 18% ownership results in a market value estimate for the subject unit of $210,562.

In rebuttal, Mr. Channon argued that the board of review did not submit any evidence to address the appellant's inequity argument. He argued that the only way to compare equity is to look at buildings that are similar to the subject. He argued that in looking to buildings near the subject and almost identical to the subject, their assessed value is lower than the subject.

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. Having considered the evidence presented, the Board finds the appellant has overcome this burden and a reduction is warranted.

The Board finds the appellant presented assessment data on a total of three equity comparables. The Board further finds these comparables are similar to the subject in that they are three-story, masonry condominium buildings located on the same block as the subject. The improvements range: in age from 71 to 98 years; in total building size from 11,730 to 34,743 square feet of living area; and in total building improvement assessment from $7.81 to $8.48 per square foot of living area. The subject property is assessed at $8.74 per square foot of living area for the unit and the building has a total assessed value of $8.74 per square foot of living area. The Board finds the subject property's building is very similar to the appellant's three comparables with slight differences and should be assessed equitably with these properties.

The Board finds the board of review did not submit any equity comparables to refute the appellant's argument of inequity across condominium buildings. The board of review utilized sales of units within the contested condominium building to establish an assessed value for the subject. Moreover, the Court has found that the use of comparable properties that have received the same contested assessment are not comparables as a matter of law and can lead to rendering the assessment appeal process meaningless. Pace Realty Group, Inc. v. Property Tax Appeal Bd., 306 Ill.App.3d 718, 728, 713 N.E.2d 1249, 1256 (22nd Dist. 1999).
As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject property 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.

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: March 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.