



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

APPELLANT: Patrick Alfich
DOCKET NO.: 07-23178.001-R-1
PARCEL NO.: 13-01-209-043-1003

The parties of record before the Property Tax Appeal Board are Patrick Alfich, the appellant, by attorney Mitchell L. Klein, of Schiller Klein PC in Chicago; 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: \$ 1,379
IMPR.: \$ 26,199
TOTAL: \$ 27,578

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a class 2-99 residential condominium unit with a 27.1901% ownership in the condominium building, located in Jefferson Township, Cook County. The subject property is located in a 74-year old condominium building that contains four units total and is situated on a 4,119 square foot lot. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of this equity argument, the appellant submitted a copy of a 2007 board of review decision indicating that the subject's total assessment is \$29,679, a copy of a 2007 board of review decision for the other three units located in the subject's building evidencing an assessment reduction, and a substitution of representation form indicating that the appellant's attorney had authority to represent the appellant at the board of review level. The appellant's attorney included a letter that asserted the other three units located in the subject's building received assessment reductions at the board of review level, therefore, the subject property was entitled to an

assessment reduction as well. The appellant's petition indicated that the subject unit was purchased in September 2005 for \$295,000. The appellant failed to: complete the grid sheet; indicate the percentage of ownership for the subject unit or comparable units; or provide a sales analysis upon which the board of review relief was granted for the other three units that are located in the subject unit's condominium association. Based on this evidence, the appellant requested a reduction in the assessment.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the subject's total assessment of \$29,679 was disclosed. This assessment reflects a market value for the unit of \$295,608 using the Illinois Department of Revenue's 2007 three year median level of assessment for Class 2 property of 10.04%. 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 the subject property, or 27.1901% of ownership, sold in September 2005 for a total of \$295,000. An allocation of two percent per unit for personal property was subtracted from the aggregate sales price then divided by the percentage of interest of the unit sold to arrive at a total market value for the building of \$1,063,254 based on the sale of the subject property only. The subject's percentage of ownership, 27.1901%, was then utilized to arrive at a value for the subject unit of \$289,100. The board also submitted a grid listing each unit in the building that indicates: the property identification number; the percentage of ownership; and its assessment in 2007. The assessments for the three suggested comparables units reflect that the total assessment for the condominium building as a whole is \$101,428 while the subject property's assessment indicates a total assessment for the building as a whole of \$109,154. The board also included a partial assessor characteristic print-out for the subject and an assessment analysis based on recent sales for the subject unit's building as a whole. As a result of its analysis, the board requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney indicated the board of review failed to include the subject property in their 2007 complaint. He also claimed that the 2008 assessment for the subject property was reduced to an appropriate level but failed to include evidence of this reduction.

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. 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). After an analysis of the assessment data, the Board finds that the evidence demonstrates that a reduction is warranted.

In the instant cause, the board of review has supplied the percentage of ownership for all the units located within the subject's building. In previous decisions, this Board has recognized it is the practice in Cook County, when assessing condominiums, to utilize the percentage of ownership as contained in the condominium declaration as the factor to pro-rate assessments to individual unit owners. Based on the 2007 board of review decision and the percentage of ownership for each unit as provided by the board of review, the total assessment for the condominium building as a whole, developed by the board of review's methodology, should be no greater than \$101,428. The subject property's assessed value indicates a higher total assessment for the condominium building as a whole. As a result, the assessment for the subject property is disproportionately greater than the other units in the subject property's condominium building. Accepting the board of review's total assessment for the condominium building and applying the percentage of ownership for the subject unit of 27.1901%, the subject property's assessment should be \$27,578.

As a result of this analysis, the Board further finds that the evidence has adequately demonstrated that the subject was inequitably assessed and that 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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

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.