FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Bronzeville Lofts Condo. Assn.
DOCKET NO.: 07-24095.001-R-3 through 07-24095.107-R-3
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Bronzeville Lofts Condo. Assn., the appellant, by attorney David D. Albee in Galena, 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
07-24095.001-R-3	17-27-123-026-1001	403	20,713	$21,116
07-24095.002-R-3	17-27-123-026-1002	498	25,602	$26,100
07-24095.003-R-3	17-27-123-026-1003	599	30,777	$31,376
07-24095.004-R-3	17-27-123-026-1004	568	29,172	$29,740
07-24095.005-R-3	17-27-123-026-1005	524	26,937	$27,461
07-24095.006-R-3	17-27-123-026-1006	528	27,132	$27,660
07-24095.007-R-3	17-27-123-026-1007	587	30,132	$30,719
07-24095.008-R-3	17-27-123-026-1008	374	19,243	$19,617
07-24095.009-R-3	17-27-123-026-1009	419	21,508	$21,927
07-24095.010-R-3	17-27-123-026-1010	414	21,268	$21,682
07-24095.011-R-3	17-27-123-026-1011	364	18,688	$19,052
07-24095.012-R-3	17-27-123-026-1012	476	24,477	$24,953
07-24095.013-R-3	17-27-123-026-1013	488	25,092	$25,580
07-24095.014-R-3	17-27-123-026-1014	488	25,092	$25,580
07-24095.015-R-3	17-27-123-026-1015	488	25,092	$25,580
07-24095.016-R-3	17-27-123-026-1016	478	24,552	$25,030
07-24095.017-R-3	17-27-123-026-1017	337	17,323	$17,660
07-24095.018-R-3	17-27-123-026-1018	432	22,598	$23,030
07-24095.019-R-3	17-27-123-026-1019	384	19,723	$20,107
07-24095.020-R-3	17-27-123-026-1020	414	21,298	$21,712
07-24095.021-R-3	17-27-123-026-1021	443	22,753	$23,196
07-24095.022-R-3	17-27-123-026-1022	403	20,713	$21,116
07-24095.023-R-3	17-27-123-026-1023	498	25,602	$26,100
07-24095.024-R-3	17-27-123-026-1024	770	39,551	$40,321

07-24095.025-R-3	17-27-123-026-1025	716	36,776	$37,492
07-24095.026-R-3	17-27-123-026-1026	524	26,937	$27,461
07-24095.027-R-3	17-27-123-026-1027	528	27,132	$27,660
07-24095.028-R-3	17-27-123-026-1028	952	48,910	$49,862
07-24095.029-R-3	17-27-123-026-1029	374	19,243	$19,617
07-24095.030-R-3	17-27-123-026-1030	419	21,508	$21,927
07-24095.031-R-3	17-27-123-026-1031	414	21,268	$21,682
07-24095.032-R-3	17-27-123-026-1032	364	18,688	$19,052
07-24095.033-R-3	17-27-123-026-1033	476	24,477	$24,953
07-24095.034-R-3	17-27-123-026-1034	488	25,092	$25,580
07-24095.035-R-3	17-27-123-026-1035	488	25,092	$25,580
07-24095.036-R-3	17-27-123-026-1036	488	25,092	$25,580
07-24095.037-R-3	17-27-123-026-1037	478	24,552	$25,030
07-24095.038-R-3	17-27-123-026-1038	337	17,323	$17,660
07-24095.039-R-3	17-27-123-026-1039	432	22,198	$22,630
07-24095.040-R-3	17-27-123-026-1040	384	19,723	$20,107
07-24095.041-R-3	17-27-123-026-1041	414	21,298	$21,712
07-24095.042-R-3	17-27-123-026-1042	443	22,752	$23,195
07-24095.043-R-3	17-27-128-026-1043	214	11,009	$11,223
07-24095.044-R-3	17-27-123-026-1044	214	11,009	$11,223
07-24095.045-R-3	17-27-123-026-1045	214	11,009	$11,223
07-24095.046-R-3	17-27-123-026-1046	214	11,009	$11,223
07-24095.047-R-3	17-27-123-026-1047	214	11,009	$11,223
07-24095.048-R-3	17-27-123-026-1048	214	11,009	$11,223
07-24095.049-R-3	17-27-123-026-1049	214	11,009	$11,223
07-24095.050-R-3	17-27-123-026-1050	214	11,009	$11,223
07-24095.051-R-3	17-27-123-026-1051	214	11,009	$11,223
07-24095.052-R-3	17-27-123-026-1052	214	11,009	$11,223
07-24095.053-R-3	17-27-123-026-1053	214	11,009	$11,223
07-24095.054-R-3	17-27-123-026-1054	214	11,009	$11,223
07-24095.055-R-3	17-27-123-026-1055	214	11,009	$11,223
07-24095.056-R-3	17-27-123-026-1056	214	11,009	$11,223
07-24095.057-R-3	17-27-123-026-1057	214	11,009	$11,223
07-24095.058-R-3	17-27-123-026-1058	214	11,009	$11,223
07-24095.059-R-3	17-27-123-026-1059	214	11,009	$11,223
07-24095.060-R-3	17-27-123-026-1060	214	11,009	$11,223
07-24095.061-R-3	17-27-123-026-1061	214	11,009	$11,223
07-24095.062-R-3	17-27-123-026-1062	214	11,009	$11,223
07-24095.063-R-3	17-27-123-026-1063	214	11,009	$11,223
07-24095.064-R-3	17-27-123-026-1064	214	11,009	$11,223
07-24095.065-R-3	17-27-123-026-1065	214	11,009	$11,223
07-24095.066-R-3	17-27-123-026-1066	214	11,009	$11,223
07-24095.067-R-3	17-27-123-026-1067	96	4,949	$5,045
07-24095.068-R-3	17-27-123-026-1068	96	4,949	$5,045
07-24095.069-R-3	17-27-123-026-1069	96	4,949	$5,045
07-24095.070-R-3	17-27-123-026-1070	96	4,949	$5,045

07-24095.071-R-3	17-27-123-026-1071	96	4,949	$5,045
07-24095.072-R-3	17-27-123-026-1072	96	4,949	$5,045
07-24095.073-R-3	17-27-123-026-1073	96	4,949	$5,045
07-24095.074-R-3	17-27-123-026-1074	96	4,949	$5,045
07-24095.075-R-3	17-27-123-026-1075	96	4,949	$5,045
07-24095.076-R-3	17-27-123-026-1076	96	4,949	$5,045
07-24095.077-R-3	17-27-123-026-1077	96	4,949	$5,045
07-24095.078-R-3	17-27-123-026-1078	96	4,949	$5,045
07-24095.079-R-3	17-27-123-029-1079	96	4,949	$5,045
07-24095.080-R-3	17-27-123-026-1080	96	4,949	$5,045
07-24095.081-R-3	17-27-123-026-1081	96	4,949	$5,045
07-24095.082-R-3	17-27-123-026-1082	96	4,949	$5,045
07-24095.083-R-3	17-27-123-026-1083	96	4,949	$5,045
07-24095.084-R-3	17-27-123-026-1084	96	4,949	$5,045
07-24095.085-R-3	17-27-123-026-1085	96	4,949	$5,045
07-24095.086-R-3	17-27-123-026-1086	96	4,949	$5,045
07-24095.087-R-3	17-27-123-026-1087	96	4,949	$5,045
07-24095.088-R-3	17-27-123-026-1088	96	4,949	$5,045
07-24095.089-R-3	17-27-123-026-1089	96	4,949	$5,045
07-24095.090-R-3	17-27-123-026-1090	96	4,949	$5,045
07-24095.091-R-3	17-27-123-026-1091	96	4,949	$5,045
07-24095.092-R-3	17-27-123-026-1092	96	4,949	$5,045
07-24095.093-R-3	17-27-123-026-1093	96	4,949	$5,045
07-24095.094-R-3	17-27-123-026-1094	96	4,949	$5,045
07-24095.095-R-3	17-27-123-026-1095	96	4,949	$5,045
07-24095.096-R-3	17-27-123-026-1096	96	4,949	$5,045
07-24095.097-R-3	17-27-123-026-1097	96	4,949	$5,045
07-24095.098-R-3	17-27-123-026-1098	96	4,949	$5,045
07-24095.099-R-3	17-27-123-026-1099	96	4,949	$5,045
07-24095.100-R-3	17-27-123-026-1100	96	4,949	$5,045
07-24095.101-R-3	17-27-123-026-1101	96	4,949	$5,045
07-24095.102-R-3	17-27-123-026-1102	96	4,949	$5,045
07-24095.103-R-3	17-27-123-026-1103	96	4,949	$5,045
07-24095.104-R-3	17-27-123-026-1104	96	4,949	$5,045
07-24095.105-R-3	17-27-123-026-1105	96	4,949	$5,045
07-24095.106-R-3	17-27-123-026-1106	96	4,949	$5,045
07-24095.107-R-3	17-27-123-026-1107	96	4,949	$5,045

Subject only to the State multiplier as applicable.

ANALYSIS

The subject consists of a 107 unit residential condominium association situated on a 38,453 square foot site. It is comprised of 42 individually owned residential dwelling units, 24

deeded garage parking spaces, and 41 deeded outdoor parking spaces. The dwelling units' total percentage of ownership is 68.85%, the indoor deeded garages' total percentage of ownership is 17.62% and the outdoor deeded garage total percentage of ownership is 13.53% of the whole. The subject property's condominium declaration was filed with the Cook County Recorder of Deeds in 2003. The subject property is commonly known as the Bronzeville Lofts Condominium Association. The subject units have a classification code of 2-99 under the Cook County Real Property Assessment Classification Ordinance, and it is located in Chicago, South Township, Cook County.

The appellant, via counsel, appeared before the Property Tax Appeal Board and argued that: the subject's indoor and outdoor parking spaces are inequitably assessed; the market value of the subject is not accurately reflected in its assessment; and, the indoor and outdoor parking spaces should be assessed as common area.

In support of the assessment inequity claim, the appellant submitted twenty-two suggested comparable properties: eleven for the outdoor spaces and eleven for the garage spaces. The appellant submitted a Permanent Index Number, an address, the total number of parking units, and Cook County Assessor's website photos and printouts for the subject units and the suggested comparable parking spaces. The data for the eleven suggested comparable outdoor spaces reflects that the properties have total assessments ranging from $143 to $1,554. The data for the eleven suggested comparable indoor garage spaces reflects that the properties have total assessments ranging from $1,537 to $3,060. Based on this analysis, the appellant requested a reduction in the subject parking units' assessments.

In support of the market value argument, the appellant submitted a spreadsheet that included the Permanent Index Number, unit number, name of the unit owner, sale date, sale price, Cook County document number, 2007 assessed valuation, and a sales ratio for each unit in the subject condominium. All of the dwelling units, except six, were sold with one or more outdoor parking spaces and/or garage spaces. These units sold between 2003 and 2008 for prices that ranged from $191,000 to $450,000. The six dwelling units that were sold without parking had sales that occurred between 2003 and 2007 for prices that ranged from $225,000 to $311,000; the sale price for 17-27-123-026-1028 is listed as $0. In addition, the appellant submitted a recorder of deeds print out and a closing statement for Permanent Index Numbers 17-27-123-026-1012 and 1054. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

In support of the argument that the outdoor and garage parking spaces should be assessed as common area, the appellant submitted a copy of the subject's condominium declaration, a schematic drawing and photos of the subject parking spaces, and a brief that argued the parking units were entitled to common area

treatment based on The Illinois Condominium Property Act and/or The Illinois Property Tax Code.

At hearing, the appellant's attorney called two witnesses. The first witness was Lura Albee. Ms. Albee testified that she has lived in the subject condominium since 2004 and that she owns a dwelling unit, an indoor garage space, and an outdoor parking space. Ms. Albee testified that garage spaces and outdoor spaces are used exclusively by residents of the subject condominium for parking of their individual automobiles and that the both the outdoor and indoor parking areas are accessed by a remote control device. She further stated that there is no valet service or commercial use of the indoor or outdoor parking areas.

On cross examination, Ms. Albee testified that she was unsure of whether she received two or three separate tax bills for her dwelling unit, garage space, and outdoor parking space.

The appellant's counsel next called Justin Terry, an attorney and a resident of the subject condominium. Mr. Terry testified that he served on the condominium's board as legal chair for two years and that the condominium board kept records of sales in the subject building. Mr. Terry testified that the appellant's sales spreadsheet was true and accurate to the best of his knowledge.

Mr. Terry also stated that he owns a dwelling unit and an outdoor garage space. He further stated that his purchase of his dwelling unit in 2006 involved one transaction without a separate allocation of price for the dwelling unit and parking unit. Mr. Terry also asserted that he used a remote control device to open a gate to access the outdoor parking lot. He also stated that there was no commercial use of the indoor or outdoor parking areas.

Upon cross examination, Mr. Terry stated that he received separate tax bills for his dwelling and parking units.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the subject's total assessment of $1,528,991 was disclosed. This assessment yields a market value of $15,228,994 when using the 2007 Department of Revenue three year median level of assessment for Cook County residential property of 10.04%. In support of the subject's assessment, the board of review submitted a memo that listed sales within the subject. The printout shows the Permanent Index Number, sale price, year of sale, and percentage of ownership for units in the building that sold between 2004 and 2007. It also shows that 21 units or 28.394% of ownership within the subject's building sold between 2003 and 2006 for a total of $4,772,076. An allocation of $4,000 per unit for personal property was subtracted from the aggregate sales price then divided by the percentage of interest of units sold to arrive at a total market value for the building of $16,510,798. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the board of review's representative testified that the copy of the subject condominium declaration submitted into evidence by the appellant was incomplete as it only contained the percentages of ownership for the residential dwelling units and not the percentages of ownership for the outdoor or garage parking spaces.

Upon examination, the board of review's representative indicated that the value of a residential condominium building is determined by considering recent sales along with their percentages of ownership. From those figures, the full value of the entire condominium is determined. Each unit's percentage of ownership is then multiplied by the full value to determine the market value of each unit.

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.

As to the appellant's assessment inequity claim, 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 Board concludes that the appellant has not met this burden and that a reduction is not warranted.

The Board finds that the appellant failed to submit sufficient evidence to determine whether the subject property was over assessed. The appellant failed to submit any information regarding the suggested comparables' percentage of ownership. In addition, the appellant submitted only the total assessment for each of the suggested comparable properties and failed to break out the total assessment's allocation for land and improvement. As such, the Board is unable to do a uniformity analysis. Therefore, the Board 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.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill2d. 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all the constitution

requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

As to the appellant's second argument, when overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). Proof of market value may consist of an appraisal, a recent arm’s length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the Board concludes that the evidence indicates a reduction is not warranted.

The Board finds that, although the comparables presented by the appellant are similar in location, the appellant failed to submit several key elements to comparability: the percentage of ownership allocated to each unit as well as the square footage of each unit. Without these elements, the Board is unable to determine comparability to the subject property. Therefore, the Board finds the appellant has not proven by a preponderance of the evidence that the subject units are overvalued.

The appellant's third argument is that the subject parking units should be assessed as common area pursuant to the Illinois Condominium Property Act and/or the Illinois Property Tax Code.

The Illinois Condominium Property Act states in pertinent part:

"For purposes of property taxes, real property owned and used for residential purposes by a condominium association, including a master association, but subject to the exclusive right by easement, covenant, deed or other interest of the owners of one or more condominium properties and used by the owners for recreational or other residential purposes shall be assessed at $1 per year." 765 ILCS 605/10(a).

The testimony and evidence at hand indicates the subject parking units are individually owned and not owned by the condominium association as required by the Act. Id. The testimony indicates that the garage units are used by their individual owners and are not used by the condominium association. Accordingly, the Board finds that, as the parking spaces are individually owned and used, they are not entitled to common area treatment pursuant to the Act. Id.

The Illinois Property Tax Code states in pertinent part:

"Residential property which is part of a development, but which is individually owned and ownership of which includes the right by easement, covenant, deed or other interest in the property, to the use of any common area for recreational or similar residential purposes shall be assessed at a value which includes the proportional share of the value of that common area or areas.

Property is used as a 'common area' or areas' under this Section if it is a lot, parcel, or area the beneficial use and enjoyment of which is reserved in whole as an appurtenance to the separately owned lots, parcels, or areas within the planned development.

The common areas which are used for recreational or similar purposes and which are assessed to a separate owner and are located on separately identified parcels, shall be listed for assessment purposes at $1 per year." 35 ILCS 200/10-35(a).

"Pursuant to the terms of section 10-35(a), only the common areas of a planned development that are actually used for recreational or similar purposes are eligible for the favorable assessment." Lake Point Tower Garage Association v. The Property Tax Appeal Board and Cook County Board of Review, 346 Ill.App.3d 389, 281 Ill.Dec.752, 804 N.E.2d 717 (2004).

The Illinois Supreme Court has addressed the issue of whether a parking lot can be classified as being used for recreational purposes in Rexroad v. City of Springfield, 207 Ill.2d 33, 277 Ill.Dec. 674, 796 N.E.2d 1040 (2003). The court considered the, "character of the property in question, not the activity performed at any given time," and determined the character of the parking lot was not recreational." Id. Accordingly, the Board finds the subject parking spaces are not used for recreational or similar residential purposes and therefore are not entitled to common area treatment. Therefore, no reduction is warranted as to this issue raised by the appellant.

The Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no 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: December 21, 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.