



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

APPELLANT: Anna Nowobilska  
DOCKET NO.: 07-24567.001-R-1  
PARCEL NO.: 24-17-209-038-1001

The parties of record before the Property Tax Appeal Board are Anna Nowobilska, the appellant(s); 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:** \$ 1,049  
**IMPR.:** \$ 12,003  
**TOTAL:** \$ 13,052

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-year old condominium unit within a five unit building. The appellant argued unequal treatment in the assessment process and that the market value of the subject property is not accurately reflected in the property's assessed valuation as the bases of this appeal.

In support of this argument, the appellant presented assessment and sales information and descriptions on the four remaining units within the subject's building. The appellant's documentation indicates the properties sold in 2005 for prices ranging from \$174,000 to \$179,000. In addition, the appellant indicated the subject property sold in 2005 for \$130,000. The six suggested comparables are the same age as the subject and contain 972 square feet of living area. The appellant included colored photographs of the condominium building. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$17,356 was

disclosed. This assessment reflects a market value of \$172,869 based on the Illinois Department of Revenue's 2007 three-year median level of assessment for Cook County class 2 property. 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 80% of ownership within the subject's building sold between 2004 and 2006 for a total of \$700,000. An allocation of \$2,500 per unit was subtracted from the sale price for personal property to arrive at a total market value for the building of \$862,500. The subject's percentage of ownership, 20%, was then utilized to arrive at a value for the subject unit of \$172,500. The board also submitted printouts from the recorder of deeds showing the sale of the four other units in the building and indicating a 20% ownership for each unit. These documents indicate the units sold from October 2005 through July 2006 for prices ranging from \$169,000 to \$183,500. These amounts differ for the sale dates and prices indicated by the appellant. The board also submitted the property record printouts for the subject and the four other units which shows that each unit has a 20% proration factor to account for the percentage of ownership each unit has. As a result of its analysis, the board requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a letter arguing that the subject sold in October 2005 for \$130,000. In support of this the appellant submitted a copy of an unexecuted transfer declaration form referencing the subject's address and a different property identification number indicating a sale price of \$130,000.

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.

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 based on equity is not warranted.

In previous decisions, this PTAB 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. In the instant cause, the subject property has the same percentage of ownership as the other units. Based on this, all the assessments should reflect the same amount. A review of the assessments shows they are all assessed at \$16,307.

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, 331Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> 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 PTAB concludes that the evidence indicates a reduction is warranted.

In determining the fair market value of the subject property, the PTAB finds the best evidence to be the sale of the subject property in October 2005 for \$130,000. The PTAB finds the transfer declaration, while having a different property identification number (PIN), had the subject's address to show the sale involved the subject property. The evidence submitted by both parties supports the fact that the PIN on the transfer declaration referenced the property before the PIN was changed to reflect five condominium units. This would also support the fact that the board of review did not include the sale of the subject in its evidence which addressed the condominium PIN.

Therefore, the PTAB finds that the subject property had a market value of \$130,000 for the 2007 assessment year. Since the market value of the subject has been established, the Illinois Department of Revenue 2007 three year median level of assessment for Cook County Class 2 property of 10.04% will apply. In applying this level of assessment to the subject, the total assessed value is \$13,052.

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: February 18, 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.