



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

APPELLANT: Jeanette Tanny
DOCKET NO.: 07-25735.001-R-1
PARCEL NO.: 01-24-100-039-1053

The parties of record before the Property Tax Appeal Board are Jeanette Tanny, 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: \$2,489
IMPR.: \$62,273
TOTAL: \$64,762

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story, brick, detached, condominium unit located in a 6-year old complex. The unit contains 2,700 square feet of living area, air conditioning, a fireplace, two and one-half baths, and a full basement. The subject property's percentage of ownership is .96%. The appellant argued both 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 six properties located within the subject's condominium complex as suggested comparables. Colored photographs of the subject and the suggested comparables were also included. The six suggested comparables are the same age as the subject, contain 3,000 square feet of living area, and have a .93% of ownership in the complex. The appellant included as exhibit; a copy of the builder's price list for the homes within the complex; a copy of the exterior selections

available for the subject's complex; a copy of a letter from the appellant listing the percentages of ownership for the subject and the suggested comparables and asserting the percentages have been corrected; and a copy of the condominium declaration evidencing the percentage of ownership for the suggested comparables at .772% and for the subject at .733%.

The evidence shows the suggested comparables sold from April 2004 to August 2006 for prices ranging from \$756,500 to 854,500. In addition, the subject property sold in April 2005 for \$726,041. 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 \$20,599 was disclosed. The board also submitted a memo from Matt Panush, Cook County Board of Review Analyst. The memorandum shows indicates that there have been no sales within the subject property in the past four years. The analyzed the sales of a suggested comparable building located one block from the subject. This condominium is a three-story, brick building with five units located within one building. The memo indicates that 3 units or 59.048% of ownership within the subject's complex sold between 2003 and 2005 for a total of \$2,094,500. An allocation of \$7,000 per unit was subtracted from the sale price for personal property to arrive at a total market value for the complex of \$3,511,550. 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 board of review suggested comparable is not similar to the subject in any characteristics.

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 met this burden and that a reduction is 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 a lower percentage of ownership than the six comparables submitted by the appellant; however, the assessment for the subject is greater than these comparables. Using the Cook County's policy of assessing condominium units, a lower percentage of ownership would dictate a lower assessed value.

In addition, the PTAB gives no weight to the board of review's evidence as it does not address the subject property, but are sales in a three-story building located in Chicago. The appellant has provided evidence to show sales within the subject's complex in the past four years.

As a result of this analysis, the PTAB further finds that the appellant has adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence 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

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.