



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

APPELLANT: Belden Condominium Association
DOCKET NO.: 07-27719.001-R-3 through 07-27719.019-R-3
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Belden Condominium Association, the appellant(s), by attorney Patrick C. Doody, of The Law Offices of Patrick C. Doody in Chicago; 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
07-27719.001-R-3	14-33-202-020-1001	8,712	52,612	\$61,324
07-27719.002-R-3	14-33-202-020-1002	7,392	44,641	\$52,033
07-27719.003-R-3	14-33-202-020-1003	7,392	44,641	\$52,033
07-27719.004-R-3	14-33-202-020-1004	4,118	24,871	\$28,989
07-27719.005-R-3	14-33-202-020-1005	4,118	24,871	\$28,989
07-27719.006-R-3	14-33-202-020-1006	4,118	24,871	\$28,989
07-27719.007-R-3	14-33-202-020-1007	4,646	28,060	\$32,706
07-27719.008-R-3	14-33-202-020-1008	4,646	28,060	\$32,706
07-27719.009-R-3	14-33-202-020-1009	4,646	28,060	\$32,706
07-27719.010-R-3	14-33-202-020-1010	5,227	31,567	\$36,794
07-27719.011-R-3	14-33-202-020-1011	4,699	28,379	\$33,078
07-27719.012-R-3	14-33-202-020-1012	4,699	28,379	\$33,078
07-27719.013-R-3	14-33-202-020-1013	4,646	28,060	\$32,706
07-27719.014-R-3	14-33-202-020-1014	4,118	24,871	\$28,989
07-27719.015-R-3	14-33-202-020-1015	4,118	24,871	\$28,989
07-27719.016-R-3	14-33-202-020-1016	5,332	32,205	\$37,537
07-27719.017-R-3	14-33-202-020-1017	7,656	46,235	\$53,891
07-27719.018-R-3	14-33-202-020-1018	7,656	46,235	\$53,891
07-27719.019-R-3	14-33-202-020-1019	7,656	46,235	\$53,891

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a condominium unit in North Township. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

In support of this equity argument, the appellant's attorney submitted a grid listing the property identification numbers (PINs) and assessments for three condominium buildings. These buildings range in units from 13 to 73 and range in average assessments from \$15,628 to \$20,797. The appellant's petition requests an assessment of \$18,689 which is the average of the comparables' average assessment. No other data than the PIN and the assessment was provided. Based on this analysis, the appellant requested a reduction in the improvement's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$743,319. 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 six units, or 32.65% of ownership, within the subject's building sold from 2003 to 2005 for a total of \$2,759,900. An allocation of \$8,000 per unit was subtracted from the total sale price for personal property to arrive at a total market value for the complex of \$8,305,972. The board also submitted a grid listing the property identification number, the year of sale, the sale amount, and the percentage of ownership for 11 units that sold from 2002 to 2007. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the testimony and reviewing the record, 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 is not warranted.

The PTAB finds that the appellant failed to submit sufficient evidence to determine if the subject property was over assessed.

Although the appellant provided comparable properties, the appellant failed to submit key elements to comparability: size, construction, design, percentage of ownership and amenities of the subject property and the suggested comparables.

As a result of this analysis, the PTAB further 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.

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.

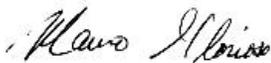


Chairman



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: May 24, 2013



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.