FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Roman Linschied
DOCKET NO.: 07-28165.001-R-1 through 07-28165.005-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Roman Linschied, the appellant(s), by attorney Edward Larkin, of Larkin & Larkin in Park Ridge; 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
07-28165.001-R-1	17-04-205-055-1001	18,844	128,250	$147,094
07-28165.002-R-1	17-04-205-055-1002	5,865	31,422	$37,287
07-28165.003-R-1	17-04-205-055-1003	5,948	31,870	$37,818
07-28165.004-R-1	17-04-205-055-1004	1,867	10,008	$11,875
07-28165.005-R-1	17-04-205-055-1005	1,867	10,008	$11,875

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a five unit condominium building located in North Chicago Township, Cook County.

The appellant, via counsel, argued that the subject was improperly classified as a commercial condominium when the subject contains residential units. In support of this argument, the appellant submitted a copy of an affidavit attesting that the subject property is a part two, part three-story, mixed used condominium building with one commercial unit and four residential units. The appellant argued the subject should be classified as a residential, mixed-use property. The appellant also submitted copies of the assessor's website printouts which show the commercial unit is classified as a 5-99, commercial condominium and the residential units are classified as 2-99, residential units.

The appellant also submitted three properties suggested as comparable to show that the subject property was inequitably assessed when compared to similar properties. The properties are described as two or three-story, masonry, mixed-use commercial and residential buildings. The properties range: in age from 55 to 111 years; in size from 5,230 to 9,880 square feet of living area; and in improvement assessments from $4.54 to $13.14 per square foot of living area.

At hearings, the appellant's attorney argued that the subject property should be treated similarly to other properties that have commercial units and residential units that are less than 20,000 square feet as the subject is. This type of property is classified as a 2-12, mixed-use property when the property is all owned by one person and has one property identification number. He asserted that the subject property in this instance is owned by one entity even though the property is separated into five individual property identification numbers. Mr. Larkin acknowledged that the unit classified as a commercial unit was being used for commercial purposes.

As to the suggested comparables, the appellant's attorney asserted that the subject property is similar to the suggested comparables in that they are all mixed-use buildings with a commercial unit and a residential unit and, therefore, should be assessed similarly. The appellant's attorney acknowledged the suggested comparables were not condominium buildings.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of $245,949 was disclosed. The board also submitted a memo from Matt Panush, Cook County Board of Review Analyst. The memorandum shows that two units, or 17.9% of ownership, within the subject's building sold from 2004 to 2006 for a total of $250,000. The calculated to a full value for the subject at $1,396,648 with the residential portion valued at $998,603 and the commercial unit at $398,044.

The board also submitted copies of the property characteristic printouts for the subject property showing the commercial unit is assessed at 38% and the residential units are assessed at 16%. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the board of review's representative argued that the property is properly classified as a condominium building and that the units used as residential or classified as residential and the unit used as commercial is classified as commercial.

As to the suggested comparables, the board of review's representative argued that the subject property is individual condominium units and each unit should be treated separately.

Both parties acknowledged that a condominium declaration would have been filed for the subject. Mr. Larkin argued that the board

of review's evidence of the sale of the units was between related parties and that the property never sold but was transferred among family members who then divided the property into condominium units, but never sold the individual units.

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.

The PTAB finds that appellant failed to establish the subject property was incorrectly classified or assessed. Although the subject property is both commercial and residential and contains less than 20,000 square feet of living area, the subject differs from other mixed-use properties in that the subject is a condominium. Each individual unit can be sold at any time. A mixed-use property that has one property identification number and one owner, the different units, whether commercial or residential, cannot be independently sold. Therefore they are not similar properties.

The PTAB also finds that the subject property's commercial unit was property classified as a commercial condominium and assessed at 38% while the residential units were properly classified as residential condominium and assessed at 16%. Therefore, the PTAB finds the appellant has not proven by clear and convincing evidence that the subject was inequitably assessed 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: February 24, 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.