



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

APPELLANT: Corbett Lunsford  
DOCKET NO.: 08-20686.001-R-1  
PARCEL NO.: 14-06-401-056-1012

The parties of record before the Property Tax Appeal Board are Corbett Lunsford, the appellant, 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:

**LAND:** \$692  
**IMPR.:** \$14,908  
**TOTAL:** \$15,600

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of class 2-99 residential condominium unit in a 7-year-old masonry building. The subject is located in Lakeview Township, Chicago, Illinois and contains 950 square feet of living area, 1.5 bathrooms and central air conditioning.

The appellant's appeal is based on unequal treatment in the assessment process as to both the land and improvement assessments of the subject as "compared to the percentage of ownership." In support of this contention, the appellant presented a grid analysis of four comparables located within the subject's condominium building. Each comparable unit is reported as containing 1,100 square feet of living area, 1.5 or 2 bathrooms, and central air conditioning. Each comparable has a land assessment of \$689 and each comparable has an improvement assessment of \$14,855 or \$13.50 per square foot of living area. The subject has a land assessment of \$692 and an improvement assessment of \$14,908 or \$15.69 per square foot of living area. The appellant also reported that each of the four comparables has a 2.945% ownership interest in the common elements whereas the

subject condominium unit has a 1.968% ownership interest in the common elements.

In a brief, the appellant contends that the Cook County assessing officials "utilize the percentage of ownership . . . as a factor to pro-rate assessments to individual unit owners." Based on the subject's percentage of ownership, the appellant contends the correct land assessment of the subject should be \$460 and the correct improvement assessment of the subject should be \$9,927 or \$10.45 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$15,600 was disclosed. The board of review argued the most appropriate way to determine the market value of the subject is to analyze recent sales of units within the subject's building. The board of review's evidence depicts 14 units sold from 2005 to 2007 for prices ranging from \$180,000 to \$243,600. These sales represented ownership interests ranging from 1.9610% to 2.9450% for each unit. Total consideration for these sales was \$3,461,700 of that amount \$69,232 or 2% was deducted for personal property. Thus, the total adjusted consideration was \$3,392,468 for the 14 units in the complex. The board estimated the total market value of the condominium complex using the adjusted sales price and the total of the percentage of interest of the units which sold, or 40.732%, to conclude a total value for the subject complex of \$8,328,753. The subject's percentage of interest of 1.968% was then applied to the total building value to determine fair market value of \$163,909 for the subject.

The board of review failed to address the appellant's lack of uniformity argument when it submitted market value evidence.

Based on the foregoing, the board of review requested confirmation of the subject property's assessment.

In rebuttal, the appellant reiterated her contention that the sales data along with percentage of ownership demonstrated the inequity of assessments. To establish this contention, the appellant has analyzed various sales in the subject complex as reported by the board of review in relationship to the percentage ownership of those units to arrive at a "sale price/% of ownership." For example a unit purchased in July 2006 for \$221,100 with an ownership of 2.890% has a "sale price/% of ownership" of \$76,500.

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. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's land and improvement assessments as the basis of the appeal. Taxpayers 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 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The appellant submitted four suggested comparable condominium units located within the subject's building to assert the lack of uniformity claim and to this claim the appellant added application of the percentage of ownership to ascertain what a correct assessment should be. The Board finds that the subject condominium unit was smaller than each of the comparables presented. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Thus, the Board finds under this principle it is logical that the subject's improvement assessment would be slightly higher than the four comparables presented. The Board also finds that the appellant failed to establish land assessment inequity on this record where the subject's land assessment is \$3 greater than that of the four comparables presented.

When an appeal is based on assessment inequity, the appellant has the burden to show the subject property is inequitably assessed by clear and convincing evidence. Proof of an assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables together with their physical, locational, and jurisdictional similarities. There should also be market value considerations, if such credible evidence exists. The supreme court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401) The court in Apex Motor Fuel further stated:

"the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute in its general operation. A practical uniformity, rather than an absolute one, is

the test.[citation.]" Apex Motor Fuel, 20 Ill.2d at 401.

In this context, the supreme court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d at 21. The appellant has argued that the percentage ownership in the individual units should be applied to the individual purchase prices of the units to reflect a proper assessment. In this regard, appellant appears to argue that since the subject's percentage of ownership is lower than the comparables, the subject should have a lower total assessment than the comparables. The appellant's contention, however, does not reflect the realities of assessments being reflective of fair cash value, not of percentage ownership interests.

The subject property has an improvement assessment \$15.69 per square foot of living area, slightly higher than appellant's similar assessment comparables with improvement assessments of \$13.50 per square foot of living area. The Board finds the subject's slightly higher per square foot improvement assessment is well justified giving consideration to the size differences in the properties.

In conclusion, the Board finds the subject's land and improvement assessments are equitable and reductions in either the land or improvement assessments of the subject property are 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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

*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.