FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Ponds of Palos Townhouse Association
DOCKET NO.: 08-22568.001-R-3 through 08-22568.018-R-3
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Ponds of Palos Townhouse Association, the appellant(s), by attorney John P. Fitzgerald, of Fitzgerald Law Group, P.C. 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
08-22568.001-R-3	23-35-415-010-0000	4,106	44,831	$ 48,937
08-22568.002-R-3	23-35-415-011-0000	4,106	44,832	$ 48,938
08-22568.003-R-3	23-35-415-012-0000	4,084	44,975	$ 49,059
08-22568.004-R-3	23-35-415-013-0000	4,084	44,536	$ 48,620
08-22568.005-R-3	23-35-415-014-0000	4,102	44,392	$ 48,494
08-22568.006-R-3	23-35-415-015-0000	4,106	44,392	$ 48,498
08-22568.007-R-3	23-35-415-016-0000	4,120	44,375	$ 48,495
08-22568.008-R-3	23-35-415-017-0000	4,139	44,377	$ 48,516
08-22568.009-R-3	23-35-415-018-0000	4,149	44,378	$ 48,527
08-22568.010-R-3	23-35-415-019-0000	4,132	44,376	$ 48,508
08-22568.011-R-3	23-35-415-020-0000	4,284	44,242	$ 48,526
08-22568.012-R-3	23-35-415-021-0000	4,131	44,377	$ 48,508
08-22568.013-R-3	23-35-415-022-0000	3,761	44,775	$ 48,536
08-22568.014-R-3	23-35-415-023-0000	4,106	44,374	$ 48,480
08-22568.015-R-3	23-35-415-024-0000	4,106	44,374	$ 48,480
08-22568.016-R-3	23-35-415-025-0000	4,157	44,378	$ 48,535
08-22568.017-R-3	23-35-415-026-0000	4,176	44,380	$ 48,556
08-22568.018-R-3	23-35-415-027-0000	4,201	44,383	$ 48,584

Subject only to the State multiplier as applicable.

ANALYSIS

The subject consists of 18, three year old, townhouse style dwellings. The subject's total assessment is $874,797, or an average improvement assessment of $44,486 per unit. The appellant, via counsel, argued that there was unequal treatment

in the assessment process in the subject’s improvement assessment as the basis of this appeal.

In support of the uniformity argument, the appellant submitted descriptive and assessment information for four townhouse developments suggested as comparable to the subject. These developments are described as having from 12 to 28 units each, and range in improvement assessment from $19,553 to $26,977, on average, per unit. Based on this evidence, the appellant requested a reduction in the subject’s assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal." In support of the subject's assessment, the board of review submitted a memo from Matt Panush, Cook County Board of Review Analyst. The memorandum shows that 12 units in the subject's development sold between 2006 and 2007 for a total of $6,245,674. An allocation of two percent for personal property was subtracted from the sales price, and then divided by the number of units sold to arrive at an average sale price per unit of $510,063. This average was then multiplied by the total number of unit in the development of 18, to arrive at a final market value for the subject of $9,181,140. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant reaffirmed the evidence previously submitted. The board of review then made an oral motion to dismiss the appeal under 86 Ill. Admin. Code § 1910.63(b), which states, in its entirety, "Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property. Failure to do so will result in the dismissal of the appeal." Id. The Property Tax Appeal Board (the "Board"), denied the motion as it found that the appellant had submitted substantive, documentary evidence to support a reduction. The board of review then reaffirmed the evidence previously submitted.

After reviewing the record and considering the evidence, the Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of this 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. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d

139, 145 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing DuPage Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d Dist. 1996)). After an analysis of the assessment data, the Board finds that the appellant has not met this burden.

The Board finds that none of the comparables submitted by the appellant were similar to the subject in location, size, style, exterior construction, features, and/or age. The Board finds that there was not enough descriptive information provided to adequately compare the subject to the comparables. As such, the Board finds that the appellant has not met the burden of clear and convincing evidence, as there is no range of equity comparables with which to compare the subject. Moreover, the Board accorded the board of review’s evidence little weight, as it did not address the appellant’s uniformity argument. Therefore, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment 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: November 22, 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.