



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

APPELLANT: Harlem Court Condo Assoc.
DOCKET NO.: 08-25290.001-C-1 through 08-25290.012-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Harlem Court Condo Assoc., the appellant, by attorney Lisa A. Marino, of Marino & Assoc., PC 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
08-25290.001-C-1	12-24-423-045-1001	1,224	13,764	\$14,988
08-25290.002-C-1	12-24-423-045-1002	1,061	1,193	\$2,254
08-25290.003-C-1	12-24-423-045-1003	1,061	1,193	\$2,254
08-25290.004-C-1	12-24-423-045-1004	1,224	13,764	\$14,988
08-25290.005-C-1	12-24-423-045-1005	1,306	1,468	\$2,774
08-25290.006-C-1	12-24-423-045-1006	1,134	1,275	\$2,409
08-25290.007-C-1	12-24-423-045-1007	1,061	1,193	\$2,254
08-25290.008-C-1	12-24-423-045-1008	1,224	13,764	\$14,988
08-25290.009-C-1	12-24-423-045-1009	5,338	46,215	\$51,553
08-25290.010-C-1	12-24-423-045-1010	3,106	11,656	\$14,762
08-25290.011-C-1	12-24-423-045-1011	2,795	9,432	\$12,227
08-25290.012-C-1	12-24-423-045-1012	2,795	9,432	\$12,227

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 12,345 square foot parcel of land improved with a 55-year old, two-story, mixed-use condominium building. The improvement contains 16,000 square feet and has four commercial units and eight apartments. The appellant argued assessment equity as the basis of this appeal.

In support of the argument, the appellant submitted a grid sheet and photos of the subject property's four commercial units. The appellant listed subject PIN 1009 as the subject property and

indicated it contained 3,187 square feet of building area. The grid sheet listed subject PIN's 1010, 1011, and 1012 as the suggested comparables with sizes that ranged from 788 to 972 square feet of building area. The appellant did not submit descriptive information for the residential units. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$147,678. This assessment reflects a total market value of \$831,688 or \$51.98 per square foot based upon the application of the Illinois Department of Revenue's three-year median level of assessment for tax year 2008 of 9.60% for the residential portion of the subject property and 38% for the commercial portion of the property pursuant to the Cook County Real Property Assessment Classification Ordinance for class 5a property.

The board of review submitted a copy of the Cook County Assessor's office property record cards for the subject units. The record cards include a schematic drawing and measurements for each of the commercial subject units. The Assessor's records indicate that: PIN 1009 contains 4,487 square feet; PIN 1010 contains 996 square feet; PIN 1011 contains 806 square feet; and, PIN 1012 contains 806 square feet.

The board of review also submitted raw sales data regarding two of the subject units. The board of review indicated subject PIN 1009 sold in February 2005 for \$275,000 and subject PIN 1010 sold in December 2004 for \$160,000. In addition, the board of review submitted raw sales data regarding eight suggested comparables. The sales occurred between January 2004 and October 2009 for prices that ranged from \$123,500 to \$625,000 or from \$121.88 to \$228.18 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant and the board of review reaffirmed the previously submitted evidence.

After hearing the testimony 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 record contains the assessor's property record cards and square footage for each of the subject commercial units. The PTAB finds that the subject units have the square footage listed in the assessor's records: PIN 1009 contains 4,487 square feet; PIN 1010 contains 996 square feet; PIN 1011 contains 806 square feet; and, PIN 1012 contains 806 square feet. Using the assessor's square footage, each of the commercial subject units are assessed at the following price per square foot of improvement: PIN 1009 at \$10.30; PIN 1010 at \$11.70; PIN 1011 at \$11.70; and PIN 1012 at \$11.70.

The appellant argued assessment inequity as the basis of the 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.

In addition, PTAB gives little weight to the board of review's evidence as the data was merely raw sales data and did not address appellant's equity argument. Therefore, the PTAB finds 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 30, 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.