



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

APPELLANT: Oakwood Condominium Association  
DOCKET NO.: 08-25548.001-R-1 through 08-25548.010-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Oakwood Condominium Association, the appellant, 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
08-25548.001-R-1	24-15-204-113-1002	1,561	9,158	\$10,719
08-25548.002-R-1	24-15-204-113-1003	1,561	9,158	\$10,719
08-25548.003-R-1	24-15-204-113-1004	1,247	7,316	\$ 8,563
08-25548.004-R-1	24-15-204-113-1006	1,247	7,316	\$ 8,563
08-25548.005-R-1	24-15-204-113-1007	1,247	7,316	\$ 8,563
08-25548.006-R-1	24-15-204-113-1008	1,247	7,316	\$ 8,563
08-25548.007-R-1	24-15-204-113-1009	1,247	7,316	\$ 8,563
08-25548.008-R-1	24-15-204-113-1010	1,149	6,742	\$ 7,891
08-25548.009-R-1	24-15-204-113-1011	1,591	9,335	\$10,926
08-25548.010-R-1	24-15-204-113-1012	1,591	9,335	\$10,926

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 16-unit residential condominium building. Ten of the units are under appeal that comprise 79.659% of the ownership. The building is located in Oak Lawn, Worth Township, Cook County. It is 44 years old and is situated on a 14,821 square foot site. The appellant argued

unequal treatment in the assessment process as the basis of the appeal.

In support of this equity argument, the appellant submitted assessment data and limited descriptions of the subject property and three suggested comparable condominium buildings. The data reflects that the properties are located in the subject's township. Comparables #1 is a 14-unit building, comparable #2 is a 24-unit building and comparable #3 is a 12 unit building. They range in age from 35 to 44 years old. The square footage of the suggested comparables, as well as the percentage of ownership breakdown for each unit, is not known. The comparables have total assessment ranging from \$87,563 to \$174,192, or \$5,938 to \$7,109 per unit. Based on this evidence, the appellant requested a reduction in the assessment.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the subject's total assessment of \$93,996 was disclosed. This assessment reflects a market value for the 10 units of \$979,125 using the Illinois Department of Revenue's 2008 three year median level of assessment for class 2 property of 9.60%. 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 four units, or 32.682% of ownership, within the subject's building sold between 2006 and 2008 for a total of \$407,012. An allocation of two percent per unit for personal property was subtracted from the aggregate sales price then divided by the percentage of interest of units sold to arrive at a total market value for the building of \$1,220,463. The 10 units' combined percentage of ownership, 79.659%, was then utilized to arrive at a value for the subject units of \$972,208. The board also submitted a grid listing each unit in the building that indicates: the property identification number; the percentage of ownership; and the assessment. The board also included an assessor characteristic print-out for the subject and an assessment analysis based on recent sales for the subject unit's building as a whole. As a result of its analysis, the board requested confirmation of the subject's assessment.

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 appellant contends unequal treatment in the subject's improvement assessment 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. 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

In previous decisions, this Board has recognized it is the practice in Cook County, when assessing condominiums, to utilize the percentage of ownership as contained in the condominium declaration as the factor to pro-rate assessments to individual unit owners. In the instant cause, the board of review has supplied the percentage of ownership for all the units located within the subject's building, however, the appellant's suggested comparables are not located within subject's building. Although the comparables presented by the appellant are similar in location, the appellant failed to submit several key elements to comparability: the percentage of ownership allocated to each unit and the square footage of each unit. The Board finds that the appellant failed to submit sufficient evidence to determine if the subject property was over assessed. Therefore, the Board is unable to determine comparability to the subject property. As a result of this analysis, the Board 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: February 21, 2014



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.