



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

APPELLANT: Kristine Egbert  
DOCKET NO.: 08-29162.001-R-1  
PARCEL NO.: 27-10-201-019-1024

The parties of record before the Property Tax Appeal Board are Kristine Egbert, 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:** \$ 5,630  
**IMPR.:** \$ 14,112  
**TOTAL:** \$ 19,742

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 23-year-old, residential condominium unit located within a 28 unit condominium building situated on a 166,320 square foot parcel. The subject unit contains 1,340 square feet of living area, two bathrooms, a full-unfinished basement, central air-conditioning, a fireplace and a two-car attached garage. The subject property's percentage of ownership is 4.03%.

The appellant, Kristine Egbert, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on three properties located within the subject's building. The appellant also submitted colored photographs of the subject, a one-page brief, a copy of the subject's purchase contract, a copy of the architect's plan for the subject, affidavits and a copy of the board of review's decision. The three suggested comparables offered by the appellant contain 1,700 or 1,850 square feet of living area and each unit has a percentage of ownership interest of 3.08%. The three comparables contain similar amenities as

compared to the subject. Each comparable has a total assessment of \$17,471, an improvement assessment of \$13,169 and a land assessment of \$4,302 per unit.

At hearing, the appellant argued that the subject is the smallest unit in terms of size of living area but has the highest percentage of ownership in the building. The appellant also argued that the smallest units contain 1,340 square feet, whereas, the largest units in the building contain 2,944 square feet of living area. The appellant stated that when she purchased the subject unit, as the original owner, the property was advertised for sale as a one-story dwelling containing 1,340 square feet; however, the builder registered the subject with the assessor's office as a two-story dwelling with 2,460 square feet, thus, assigning to it the highest percentage of ownership. The appellant argued that although the subject is the smallest unit in the building, it has the highest percentage of ownership of 4.03%. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$19,742 was disclosed. This assessment reflects a market value of \$205,645 based on the Illinois Department of Revenue's 2008 three-year median level of assessment for Cook County class 2 property. 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 disclosed that two units within the subject's building sold between 2007 and 2008. The total consideration for the two sales was \$448,500. Of that amount, \$8,970 or 2% was deducted for personal property. Thus, the total adjusted sales price for the real estate was calculated to be \$439,530. The board then adjusted the sales price by applying the total of the percentages of ownership of the units which sold, or 7.51%, to conclude a total market value for the subject building of \$5,852,596. The subject's percentage of ownership, 4.03%, was then utilized to arrive at a value for the subject unit of \$235,859. The board also submitted a grid listing for each unit in the building: the property index number, the percentage of ownership, the assessment, and the increase in the assessment. This document shows the subject has a 4.03% of ownership in the building, whereas, the three equity comparables provided by the appellant have a 3.08% of ownership.

At hearing, the board's representative indicated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a two-page letter reiterating the appellant's contentions.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds it has jurisdiction over the parties and the subject matter of this appeal.

The Illinois Supreme Court has held that 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 overcome this burden.

The appellant contends the subject unit is the smallest unit in terms of square feet of living area but has the highest percentage of ownership in the building. The appellant argued that when she purchased the subject, as the original owner, the property was advertised as a one-story dwelling containing 1,340 square feet; however, the builder incorrectly registered the subject unit with the assessor's office as a two-story dwelling with 2,460 square feet, thus, assigning to it the highest percentage of ownership. Consequently, the appellant argued that although the subject is the smallest unit in the building, it has the highest percentage of ownership of 4.03%. The Property Tax Appeal Board finds it does not have the authority to change the percent of ownership as contained in the condominium declaration pursuant to the Condominium Property Act (765 ILCS 605/1et seq.).

Under section 3 of the Act, in order for the owner or owners of a parcel of property to make the parcel subject to the Condominium Property Act, they must record an executed and acknowledged declaration expressly stating such intent. Section 4 of the Act, recites the elements or contents that must be included in the declaration that is to be recorded under the Act. Section 4 (e) provides that the declaration shall include:

The percentage of ownership interest in the common elements allocated to each unit. Such percentages shall be computed by taking as a basis the value of each unit in relation to the value of the property as a whole, and having once been determined and set forth as herein provided, such percentages shall remain constant unless otherwise provided, in this Act or thereafter changed by agreement of all the owners.

The appellant argued that the percentage of ownership interest for the subject unit is incorrect based on her comparison of the square feet of living area to the ownership total of three other units within the 28 unit condominium building. The appellant also argued that the subject unit is the smallest unit in terms of size of living area but has the highest percentage of ownership. Therefore, the appellant claims the subject's assessment should be the lowest based on the subject's square feet of living area.

The Board finds the appellant's argument is without merit. As indicated above, the percentage of ownership interest in a condominium is computed by taking as a basis of a unit's value its relationship to the value of the property as a whole. Square foot of ownership is a major factor utilized in determining

condominium value. The board of review's evidence disclosed that the total improvement assessment is \$19,742 which has not been challenged by the appellant. This total assessment is correctly factored by the percentage of ownership assigned to each unit that was established when the subject's condominium declaration was recorded.

Therefore, the Board finds that it has no authority to change the percentage of ownership as contained in the condominium declaration. The subject's current assessment is correct 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario M. Louie*

Member

*Shawn R. Lerski*

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: July 22, 2011

*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.