



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

APPELLANT: Sean T. Olis
DOCKET NO.: 09-20060.001-R-1
PARCEL NO.: 15-01-403-048-1004

The parties of record before the Property Tax Appeal Board are Sean T. Olis, the appellant(s); 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: \$ 809
IMPR.: \$ 9,410
TOTAL: \$10,219

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a condominium unit within a 51 year old, masonry building containing nine total units. The subject contains one bath, and 680 square feet of living area. The appellant argued that there was unequal treatment in the assessment process as the basis of this appeal. In particular, the appellant asserted that only five of the units are allowed to use the garage spaces in the building. The subject is one of the four condominium units that does not have access to a garage parking space.

In support of this equity argument, the appellant submitted assessment data and descriptions of the subject property and four suggested comparable condominium units. The data of the four suggested comparables shows that they are all within the subject's building, have one bath, and have 680 square feet of living area. These suggested comparables have improvement assessments ranging from \$9,451 to \$9,613 and land assessments from \$796 to \$810. 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 improvement assessment of \$9,410 and land assessment of \$809 were disclosed. In support of the subject's assessment, the board of review also submitted a memo

from Dan Michaelides, Cook County Board of Review Analyst. The memorandum shows that two units, or 30.36% of ownership within the subject's building, sold in 2005 for a total of \$332,000. An allocation of two percent per unit for personal property was subtracted from the aggregate sales price, and then divided by the percentage of interest of units sold to arrive at a total market value for the building of \$1,071,673. The subject's percentage of ownership, 10.05%, was then utilized to arrive at a value for the subject unit of \$107,703. The board also submitted a grid listing for five units plus the subject, which included the PIN, the percentage of ownership, and the sales dates and prices. Based on this evidence, the board requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a letter arguing that the board of review submitted market value evidence and that the appeal is based on inequity of the assessment. In addition, the appellant argues that the board of review's evidence contains inaccuracies.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this 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. 86 Ill.Admin.Code 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 Board concludes that the appellant has not met this burden and that a reduction is not warranted.

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. The subject has a similar percentage of ownership to the four comparables submitted by the appellant. Correspondingly, the subject and the four suggested comparables have similar assessed values. Therefore, the Board finds that the subject's assessment is equitable, and 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: April 20, 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.