



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

APPELLANT: Flossmoor Country Club Condo. Assoc.  
DOCKET NO.: 09-20486.001-R-2 through 09-20486.054-R-2  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Flossmoor Country Club Condo. Assoc., 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
09-20486.001-R-2	31-01-420-048-1001	940	9,481	\$ 10,421
09-20486.002-R-2	31-01-420-048-1002	990	9,979	\$ 10,969
09-20486.003-R-2	31-01-420-048-1003	940	9,481	\$ 10,421
09-20486.004-R-2	31-01-420-048-1004	792	7,985	\$ 8,777
09-20486.005-R-2	31-01-420-048-1005	990	9,979	\$ 10,969
09-20486.006-R-2	31-01-420-048-1006	940	9,481	\$ 10,421
09-20486.007-R-2	31-01-420-048-1007	990	9,979	\$ 10,969
09-20486.008-R-2	31-01-420-048-1008	940	9,481	\$ 10,421
09-20486.009-R-2	31-01-420-048-1009	940	9,481	\$ 10,421
09-20486.010-R-2	31-01-420-048-1010	990	9,979	\$ 10,969
09-20486.011-R-2	31-01-420-048-1011	891	8,982	\$ 9,873
09-20486.012-R-2	31-01-420-048-1012	792	7,985	\$ 8,777
09-20486.013-R-2	31-01-420-048-1013	693	6,984	\$ 7,677
09-20486.014-R-2	31-01-420-048-1014	643	6,487	\$ 7,130
09-20486.015-R-2	31-01-420-048-1015	940	9,481	\$ 10,421
09-20486.016-R-2	31-01-420-048-1016	990	9,979	\$ 10,969
09-20486.017-R-2	31-01-420-048-1017	940	9,481	\$ 10,421
09-20486.018-R-2	31-01-420-048-1018	940	9,481	\$ 10,421
09-20486.019-R-2	31-01-420-048-1019	990	9,979	\$ 10,969
09-20486.020-R-2	31-01-420-048-1020	940	9,481	\$ 10,421
09-20486.021-R-2	31-01-420-048-1021	1,089	10,977	\$ 12,066
09-20486.022-R-2	31-01-420-048-1022	1,039	10,479	\$ 11,518
09-20486.023-R-2	31-01-420-048-1023	940	9,481	\$ 10,421
09-20486.024-R-2	31-01-420-048-1024	990	9,979	\$ 10,969
09-20486.025-R-2	31-01-420-048-1025	940	9,481	\$ 10,421
09-20486.026-R-2	31-01-420-048-1026	990	9,979	\$ 10,969

09-20486.027-R-2	31-01-420-048-1027	940	9,481	\$ 10,421
09-20486.028-R-2	31-01-420-048-1028	990	9,979	\$ 10,969
09-20486.029-R-2	31-01-420-048-1029	940	9,481	\$ 10,421
09-20486.030-R-2	31-01-420-048-1030	940	9,481	\$ 10,421
09-20486.031-R-2	31-01-420-048-1031	990	9,979	\$ 10,969
09-20486.032-R-2	31-01-420-048-1032	940	9,481	\$ 10,421
09-20486.033-R-2	31-01-420-048-1033	1,089	10,977	\$ 12,066
09-20486.034-R-2	31-01-420-048-1034	1,138	11,477	\$ 12,615
09-20486.035-R-2	31-01-420-048-1035	1,039	10,479	\$ 11,518
09-20486.036-R-2	31-01-420-048-1036	693	6,984	\$ 7,677
09-20486.037-R-2	31-01-420-048-1037	594	5,987	\$ 6,581
09-20486.038-R-2	31-01-420-048-1038	643	6,487	\$ 7,130
09-20486.039-R-2	31-01-420-048-1039	693	6,984	\$ 7,677
09-20486.040-R-2	31-01-420-048-1040	643	6,487	\$ 7,130
09-20486.041-R-2	31-01-420-048-1041	1,039	10,479	\$ 11,518
09-20486.042-R-2	31-01-420-048-1042	1,138	11,477	\$ 12,615
09-20486.043-R-2	31-01-420-048-1043	1,039	10,479	\$ 11,518
09-20486.044-R-2	31-01-420-048-1044	594	5,987	\$ 6,581
09-20486.045-R-2	31-01-420-048-1045	693	6,984	\$ 7,677
09-20486.046-R-2	31-01-420-048-1046	643	6,487	\$ 7,130
09-20486.047-R-2	31-01-420-048-1047	1,089	10,977	\$ 12,066
09-20486.048-R-2	31-01-420-048-1048	1,138	11,477	\$ 12,615
09-20486.049-R-2	31-01-420-048-1049	1,039	10,479	\$ 11,518
09-20486.050-R-2	31-01-420-048-1050	1,039	10,479	\$ 11,518
09-20486.051-R-2	31-01-420-048-1051	1,138	11,477	\$ 12,615
09-20486.052-R-2	31-01-420-048-1052	1,089	10,977	\$ 12,066
09-20486.053-R-2	31-01-420-048-1053	693	6,984	\$ 7,677
09-20486.054-R-2	31-01-420-048-1054	643	6,487	\$ 7,130

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject consists of 54 condominium units with a 100.00% combined ownership interest in the common elements. The property is located in Flossmoor, Rich Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables. These comparables were all condominium buildings with 30 to 38 units.

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 seven units in the subject's building sold from 2006 through 2009 for a total of \$781,000. An allocation of two percent for personal property was subtracted from the sales price, and then divided by the units' percentage of ownership to arrive at a full value of the building of \$5,754,759.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Tracy A. Huff*

Member

*Marko M. Lott*

Member

*J. R.*

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 20, 2015

*A. P. ...*

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.