FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Howard Cabin
DOCKET NO.: 09-21219.001-R-1
PARCEL NO.: 10-28-230-083-1011

The parties of record before the Property Tax Appeal Board are Howard Cabin, 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:	$ 1,947
IMPR.:	$ 24,062
TOTAL:	$ 26,009

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of one condominium unit in a 34-unit building. The unit has a 3.88% ownership in the condominium building. The appellant raised two arguments: first, that there is unequal treatment in the assessment process; and second, that the subject's market value is not accurately reflected in its assessment as the bases of this appeal.

In support of this equity argument, the appellant submitted minimal descriptive and assessment data for the subject property and four suggested comparable condominium units located within five miles of the subject property. The suggested comparables are located in masonry buildings that range in age from 26 to 33 years and in number of units from 26 to 33. Each suggested comparable unit contains two full baths. The data for the four suggested comparables reflects that the properties have total assessments ranging from $21,765 to $27,321. Based on this analysis, the appellant requested a reduction in the assessment.

In support of the market value argument, the appellant submitted information and data from the Baird and Warner website on a total of five properties suggested as comparable and located within

five miles of the subject. These units sold from October 2009 to March 2010 for prices ranging from $165,000 to $195,000. The appellant included a chart comparing the suggested comparables' sale price to the assessor's current market value. Additionally, he submitted a copy of the minutes from the appellant's condominium association board meeting dated May 19, 2010 indicating that five units in the building were in foreclosure and four units were listed for sale. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the subject's total assessment of $26,009 was disclosed. This assessment yields a market value of $292,236 when using the 2009 Department of Revenue three year median level of assessment for Cook County residential property of 8.9%. 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 10.53% of ownership within the subject's building sold between January 2006 and September 2006 for a total of $788,415. 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 $7,337,575. The subject's percentage of ownership, 3.88%, was then utilized to arrive at a value for the subject unit of $284,698. The board also submitted a grid for each unit in the building listing: the property identification number; the percentage of ownership; the assessment; the increase in the assessment; and sales dates and prices of units that sold between 1998 and 2006. 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.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331Ill.App.3d 1038 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). Proof of market value may consist of an appraisal, a recent arm’s length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the Board concludes that the evidence indicates a reduction is not warranted.

The Board finds that although the comparables presented by the appellant are similar in location and design, the appellant failed to submit several key elements to comparability: the percentage of ownership allocated to each unit as well as the square footage of each unit. Without these elements, the Board

is unable to determine comparability to the subject property. Additionally, the Board finds that the minutes from the appellant's condominium association do not establish the market value for the subject property. Therefore, the Board finds no reduction is warranted as to this issue raised by the appellant.

As to the appellant's second issue, 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 Board concludes that the appellant has not met this burden and that a reduction is not warranted.

The Board finds that the appellant failed to submit sufficient evidence to determine if the subject property was over assessed. Although the comparables presented by the appellant are similar in location, the appellant failed to submit any descriptions of the properties other than their assessed values. 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: May 18, 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.