



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

APPELLANT: 440-442 Aldine Condominium Association
DOCKET NO.: 09-21387.001-R-1 through 09-21387.006-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 440-442 Aldine Condominium Association, the appellant(s), by attorney Allen A. Lefkovitz, of Allen A. Lefkovitz & Assoc. 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
09-21387.001-R-1	14-21-310-064-1001	9,295	47,038	\$ 56,333
09-21387.002-R-1	14-21-310-064-1002	9,296	47,038	\$ 56,334
09-21387.003-R-1	14-21-310-064-1003	9,296	47,038	\$ 56,334
09-21387.004-R-1	14-21-310-064-1004	9,295	47,038	\$ 56,333
09-21387.005-R-1	14-21-310-064-1005	9,296	47,038	\$ 56,334
09-21387.006-R-1	14-21-310-064-1006	9,296	47,038	\$ 56,334

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 2009 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 a three-story condominium building of masonry construction. The dwelling is 91 years old, and contains six condominium units. The property has a 9,960 square foot site, and is located in Lake View 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 one equity comparable. This comparable is located next door to the subject, and, purportedly, has a similar floor plan as the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$338,002. 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 two units in the subject building, or 33.3333% of ownership, sold from 2006 to 2009 for \$1,273,000. An allocation of 2.00% for personal property was subtracted from the sales price, and then divided by the percentage of interest of the units to arrive at a total market value for the subject building of \$3,742,623.

In rebuttal, the appellant reaffirmed the evidence previously submitted, and argued that the board of review's evidence should be given no weight because it did not address the appellant's uniformity argument.

At hearing, counsel for the appellant elicited testimony from Robert A. Pond, the long-time president of the subject's condominium association. Mr. Pond testified to the characteristics of the subject, and that he was familiar with all six units within the subject. Mr. Pond then testified regarding the characteristics of the neighborhood around the subject, and that the equity comparable submitted by the appellant was similar to, and next door to the subject. In particular, Mr. Pond stated that the two buildings are "nearly mirror images of each other," and have a similar floor plan. Mr. Pond did admit that the comparable building's condominium association caused the basement of that building to be finished into a new condominium unit, meaning that the comparable submitted by the appellant had seven units, as compared to the subject's six units.

The Cook County Board of Review Analyst then questioned Mr. Pond on cross-examination. During this line of questioning, Mr. Pond admitted: that he was not an expert in valuing condominium buildings; that he has not valued any condominium buildings within the past five years; that he has visited every unit within the subject; that he has not visited every unit within

the comparable, but has visited some, and that the percentage of ownerships vary between the two buildings because of the additional unit in the comparable building and the different parking set-ups between the two buildings. Mr. Pond also admitted that he did not know if any sales occurred in the comparable building between 2006 and 2009.

During its case in chief, the board of review analyst argued that the percentage of ownership variances, and the extra unit within the comparable building render the two building dissimilar, and, therefore, not comparable to each other. Moreover, the board of review analyst argued that the best way to determine the value of a condominium unit is a recent sale within the condominium building.

In rebuttal, counsel for the appellant asked Mr. Pond several more questions. The initial line of questioning involved the sale of a unit within the condominium building in 2009. Mr. Pond testified that this sale was above market value, because it included a special assessment that was put into escrow until the special assessment was passed by the condominium board. After the special assessment was passed, Mr. Pond testified, the funds in the escrow account were disbursed by the escrowee to the owner of the unit, to pay his/her portion of the special assessment. However, Mr. Pond was unable to testify as to the value that was paid into the escrow account. After this line of questioning, counsel for the appellant reasserted that the appellant's argument was not based on market value, and that the 2009 purchase price of this particular unit was not relevant. Mr. Pond then testified as to the condition of several of the units within the subject building.

In closing, counsel for the appellant stated that the Board has previously granted a reduction in the subject's assessment based on similar argument made in this appeal. These reductions are found in the Board's decisions in Docket Nos. 03-24777.001-R-1 through 03-24777.006-R-1, 04-22641.001-R-1 through 04-22641.006-R-1, and 05-22748.001-R-1 through 05-22748.006-R-1. The Board took official notice of these decisions. 86 Ill.Admin.Code §1910.90(i).

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) (emphasis added). 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 the seven comparable condominium units located within the condominium building next-door to the subject were similar to the subject. However, based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed. The record does not contain any information as to the subject's improvement size, or the comparable's improvement size. These measurements are necessary for the Board to determine whether the subject is inequitably assessed on a per square foot basis. The appellant's argument that the comparison should be made on a "per unit" basis is not warranted in this appeal, as the buildings have a different number of units, and different percentages of ownership. Without the improvement sizes of the two comparables, the Board cannot determine whether a reduction is warranted.

It is true that the previous Board decisions described the subject's improvement size, as well as the comparable's improvement size. However, the Board cannot assume, without any additional evidence, that the improvement sizes have remained constant in both buildings for four years. Therefore, the Board finds the appellant has failed to prove, with clear and convincing evidence, that a reduction in the subject's assessment is justified based on a lack of uniformity.

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: June 20, 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.