



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

APPELLANT: Jeremy Yogerst  
DOCKET NO.: 09-22613.001-R-1  
PARCEL NO.: 14-06-401-056-1021

The parties of record before the Property Tax Appeal Board are Jeremy Yogerst, 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:** \$ 1,480  
**IMPR.:** \$ 19,878  
**TOTAL:** \$ 21,358

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a class 2-99 residential condominium unit located in Lakeview Township, Cook County. The subject is located in a ten-year old, masonry building with 37 units and contains 1,100 square feet of living area, air conditioning and two full baths. The subject property's percentage of ownership is 2.836%. The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal.

In support of this argument, the appellant presented assessment information and descriptions on four properties located within the subject's condominium complex as suggested comparables. Colored photographs of the complex were also included, as well as a Paulina Street Condominium Property Report from the condominium declaration evidencing the percentage of ownership for the suggested comparables at 2.945%, as well as a copy of a prior decision issued by PTAB for the 2006 tax year. The four suggested comparables are the same age as the subject and contain the same square feet of living area. The bathrooms vary from one and one-

half to two. 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 \$21,358 was disclosed. Of this amount \$19,878 is allocated to the improvement and \$1,480 is allocated to the land. The board also submitted a memo from Dan Michaelides, Cook County Board of Review Analyst. The memorandum shows that 10 units, or 25.18% of ownership, within the subject's complex sold between 2007 and 2009 for a total of \$2,145,100. An allocation of 2% per unit was subtracted from the sale price for personal property to arrive at a total market value for the complex of \$2,102,200. This value was used to extrapolate a total market value for the subject unit based on percentage of ownership of \$236,769. The board of review also included a printout showing the percentage of ownership for all units in the association. This printout incorrectly lists the appellant's four suggested comparables as having a 1.9610% ownership interest in the common elements. The other 33 units match the percentage as listed in the appellant's condominium declaration. 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.

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 PTAB concludes that the appellant has met this burden and that a reduction is 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. In the instant cause, the subject property should have a lower percentage of ownership than the four comparables submitted by the appellant per the condominium declaration; however, the assessment for these four comparables is listed incorrectly with the assessor. Subject's assessment is uniform with Permanent Index Numbers 14-06-401-056-1005, -1009, -1013, -1024, -1028 and -1032, which all have a 2.836 percentage

ownership in the common elements. The subject's assessment of \$21,358 is identical to those units that have the same percentage ownership in the common elements.

As a result of this analysis, the PTAB 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

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: April 20, 2012

*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.