



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

APPELLANT: The Pine Grove Condo. Assoc.  
DOCKET NO.: 09-33422.001-R-1 through 09-33422.007-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are The Pine Grove Condo. Assoc., the appellant(s), by attorney Edward P. Larkin, of Edward P. Larkin, Attorney at Law in Des Plaines; 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
09-33422.001-R-1	04-35-113-018-1001	2,579	31,150	\$33,729
09-33422.002-R-1	04-35-113-018-1002	2,575	31,107	\$33,682
09-33422.003-R-1	04-35-113-018-1003	2,575	31,107	\$33,682
09-33422.004-R-1	04-35-113-018-1004	2,575	31,107	\$33,682
09-33422.005-R-1	04-35-113-018-1005	2,575	31,107	\$33,682
09-33422.006-R-1	04-35-113-018-1006	2,575	31,107	\$33,682
09-33422.007-R-1	04-35-113-018-1007	2,579	31,150	\$33,729

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 finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a seven unit residential condominium. It is approximately 36 years old and it is located in Northfield Township, Cook County. The property is a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted one page of an appraisal for one of the subject units completed for the purposes of refinancing. The page of the appraisal does not list the subject's market value. The appellant also submitted a copy of the subject's condominium declaration. Additionally, the appellant submitted copies of cook county assessor's printouts that indicate the subject's total 2010 assessment was \$200,485.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$235,868. The subject's assessment reflects a market value of \$2,650,202 when applying the 2009 three year average median level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 8.90% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a condominium sales analysis. The analysis is based on two 2004 sales of units in the subject building. Unit 1001 sold in June 2004 for \$359,000 and unit 1002 sold in December 2004 for \$300,000. The two sale prices were then totaled, resulting in a total consideration of \$659,000. A two-percent deduction, to account for personal property, was subtracted from this figure resulting in a total adjusted consideration of \$645,820. This amount was divided by the total percentage of ownership of the two units resulting in a full market value for the subject of \$2,259,692.

In written rebuttal, the appellant's attorney stated that the board of review's evidence did not address the appellant's appraisal or the subsequent year reduction.

**Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86

Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 the appellant's submission of one page of an appraisal to be insufficient evidence of the subject's market value. In addition, the Board finds that the two 2004 sales provided by the board of review, occurred too distant in time, from the January 1, 2009 assessment date at issue, to be useful in determining the subject's market value on January 1, 2009. Based on the evidence in the record, the Board finds a reduction in the subject's assessment is not justified.

The appellant's attorney argued that the subject's assessment should be reduced because the subject's 2010 assessment was reduced by the board of review. The appellant relies on Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974) and 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1<sup>st</sup> Dist. 1979) wherein the court found, "a substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment". The Board finds that the facts of the Hoyne and 400 Condominium cases are different from the facts at hand. The Hoyne and 400 Condominium cases involved glaring errors in the subject properties' assessments. (see John J. Maroney & Co. v. Illinois Property Tax Appeal Board 2013 IL App (1<sup>st</sup>) 120493). In the case at hand, there is no evidence of an error in the calculation of the subject's assessment. The Board notes that 2009 and 2010 are in different triennial reassessment periods for Northfield Township. In addition, the Board notes that the board of review submitted evidence of two 2004 sales in the subject building. When these sale prices are compared to their corresponding units' 2009 assessments, the result is an assessment ratio of 9.39% and 11.22%, respectively. After adjustments in the sale prices, to account for the more than three year period between the sale dates and the date at issue, the Board does not find an error in the calculation of the subject's 2009 assessment. Therefore, based on the evidence in the record, the Board finds 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Tracy 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: March 20, 2015

*A. Portal*

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.