



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

APPELLANT: Clifford T. Surges
DOCKET NO.: 09-35625.001-C-1
PARCEL NO.: 14-30-200-047-1001

The parties of record before the Property Tax Appeal Board are Clifford T. Surges, the appellant, by attorney Brian P. Liston, of Law Offices of Liston & Tsantilis, 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:

LAND: \$5,508
IMPR.: \$50,742
TOTAL: \$56,250

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is a commercial condominium in a four unit condo building located in Chicago, Illinois. The building consists of three residential condominiums and one commercial condominium. The subject unit contains approximately 1,163 square feet of building area and was constructed in 2005. The subject unit is utilized as an insurance business. The property is classified as a class 5-99 commercial unit and is to be assessed at 25% of market value pursuant to the Cook County Real Property Assessment Classification Ordinance.

The appellant purchased the subject unit in July 2005 for \$220,000. In support of the purchase price the appellant submitted a copy of an U.S. Department of Housing & Urban Development Settlement Statement indicating the subject property was purchased for \$220,000. The appellant also submitted a copy of the Chicago Association of Realtors sales contract for \$220,000, a copy of the Special Warranty Deed for the subject property, and a copy of an appraisal performed at the time of purchase indicating a value for the subject property of \$220,000

"as is" prior to the interior build-out or finish. The appraisal indicated the value of the property as finished would be \$260,000. The subject's 2009 assessment of \$56,250 reflects a market value of approximately \$225,000 using the Cook County Real Property Assessment Classification Ordinance level of assessments for class 5-99 property of 25%.

The appellant contends the assessment of the subject property is inequitable. In support of this argument the appellant submitted assessment information on five properties he considered comparable to the subject as they were commercial condominium units located in the subject's neighborhood. The data provided by the appellant consisted only of the total assessed value and the percentage of ownership in the comparables' respective buildings. In support of the inequity argument the appellant divided the comparables' total assessments by the percentage of ownership to arrive at an assessed value per percent of ownership. For example, comparable number one (14-30-106-094-1001) had a total assessment of \$80,700 which the appellant divided by the 24.43% of ownership to arrive at an assessed value for each percent of ownership of \$3,303.32. The appellant followed this procedure for each of his five comparables resulting in a range of assessment per percent of ownership of from \$1,225 to \$3,303.32. The appellant then averaged the assessed values to conclude the average assessment per percent of ownership of \$2,285.15. The appellant then divided the subject's total assessment of \$56,250 by its percent of ownership within its building of 16% to arrive at an assessed value of \$3,515.63. Concluding the subject was inequitably assessed when compared to the five comparables, the appellant requested an assessment for the subject based upon the average assessment of the comparables of \$2,285.15. This figure multiplied by the 16% ownership interest yielded an assessment request of \$36,562 based on equity.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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. The board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds the appellant has failed to overcome this burden and further finds the evidence

submitted by the appellant does not establish that the assessment of the subject property is excessive or inequitable.

The Property Tax Appeal Board gives little merit to the appellant's argument regarding assessment inequity. The appellant attempted to demonstrate the subject's assessment was inequitable by comparing the subject's assessment based upon the percentage of ownership within the condominium building to assessments of neighboring properties. The only data submitted by the appellant was the comparable property's assessment and percentage of ownership within their respective buildings. The Board finds this analysis is not an accurate measurement or a persuasive indicator to demonstrate an assessment inequity by clear and convincing evidence. Actual assessments of properties together with their salient characteristics must be compared and analyzed to determine whether uniformity of assessments exists. Chief among the characteristics of comparison is value. For non-farm property in Illinois, taxes are based upon the value of the property and the constitutional protection that the tax burden should be uniform with properties of equal value.

The Uniformity Clause of the Illinois Constitution provides that: "Except as otherwise provided in this Section, taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill.Const.1970, art. IX, §4 (a). Taxation must be uniform in the basis of assessment as well as the rate of taxation. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 401 (1960). Taxation must be in proportion to the value of the property being taxed. Apex Motor Fuel, 20 Ill. 2d at 401; Kankakee County Board of Review, 131 Ill.2d at 20. Fair cash value of the property in question is the cornerstone of uniform assessment. Kankakee County Board of Review, 131 Ill.2d at 20. It is unconstitutional for one kind of property within a taxing district to be taxed at a certain proportion of its market value while the same kind of property in the same taxing district is taxed at a substantially higher or lower proportion of its market value. Kankakee County Board of Review, 131 Ill.2d at 20; Apex Motor Fuel, 20 Ill. 2d at 401; Walsh v. Property Tax Appeal Board, 181 Ill.2d 228, 234 (1998).

The Board finds the appellant provided no evidence of market value to establish that the subject property was being assessed at a substantially higher proportion of its market value than the comparables. Additionally, the Board finds the appellant failed to provide a detailed description of the physical characteristics and ages of the comparables for the Board to make a meaningful and accurate analysis to determine whether similar properties are being assessed disproportionately.

As a final point, the Board finds the subject's assessment reflects a market value of \$225,000 which is supported by both the purchase price and appraisal submitted by the appellant.

Based on this record the Property Tax Appeal Board finds that the appellant has failed to prove by clear and convincing evidence

that the subject property is inequitably assessed or that the subject's current assessment is not reflective of its market value. Therefore, the Board finds that 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

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 19, 2013

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.