FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Orna Greenman
DOCKET NO.: 10-21359.001-R-1
PARCEL NO.: 14-08-413-039-1001

The parties of record before the Property Tax Appeal Board are Orna Greenman, 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:	$ 6,293
IMPR.:	$ 38,510
TOTAL:	$ 44,803

Subject only to the State multiplier as applicable.

ANALYSIS

The subject has 4,720 square feet of land, which is improved with a 94 year old, masonry, residential condominium unit. The subject's improvement size is 2,400 square feet of living area, which equates to an improvement assessment of $16.05 per square foot of living area. The appellant argued that there was unequal treatment in the assessment process of the subject's improvement as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive information for three properties suggested as comparable to the subject. However, no living area square footage or percentage of ownership was included for any of the suggested comparables. The comparables are described as masonry, residential condominium units. Additionally, the comparables are from 90 to 96 years old. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's improvement assessment of $38,510, and total assessment of $44,803 was disclosed. The total assessment reflects a market value of $501,152 using the Illinois Department of Revenue's 2010 three year median level of assessment for class 2 property of 8.94%. The board's evidence indicates the subject has a 33.33% ownership

interest in the subject condominium building. In support of the subject's assessment, the board of review submitted a memorandum that indicates another unit in the subject condominium building, identified by PIN 1001, sold in 2007 for $515,000. The memo deducted two percent for personal property for a total of real estate only of $504,700. Based on this analysis, the board memo indicates the subject's market value is $504,700.

At hearing, the appellant expressed concern regarding the increase in her assessment. The board of review's representative indicated that the appellant's grid sheet did not contain information regarding the size or amenities of her comparables. The appellant stated that she no personal knowledge of the interior of her comparables #1 and #2. The appellant stated she had been inside of comparable #3 and that it had the same layout as the subject; however, the appellant conceded that it had been several years since she had been inside of this comparable and therefore, she was not positive that it is the same size as the subject.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of this appeal. Taxpayers 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. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing DuPage Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d Dist. 1996)). After an analysis of the assessment data, the Board finds that the appellant has not met this burden.

The Board finds that no information was provided regarding the size, percentage of ownership, or amenities of the comparables. Without this information, the Board is unable to determine whether the subject is equitably assessed. In addition, the Board notes that the subject's 2009 assessment was $47,894 while the subject's 2010 assessment was $44,803. Since the subject's assessment decreased from 2009 to 2010, the Board gives no weight to the appellant's percentage of increase in assessment argument. The Board finds that the appellant has not met the burden of

proving by clear and convincing evidence, that the subject is inequitably assessed. Therefore, the Board finds the subject's improvement assessment is equitable and 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.

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 21, 2013

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.