



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

APPELLANT: Michelle Matheson  
DOCKET NO.: 10-22089.001-R-1  
PARCEL NO.: 14-05-214-036-1020

The parties of record before the Property Tax Appeal Board are Michelle Matheson, the appellant(s); 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:** \$ 1,805  
**IMPR.:** \$ 20,037  
**TOTAL:** \$ 21,842

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject is a 650 square foot class 2-99 residential condominium unit with 6.6760% ownership of the common elements. The subject is located in Lakeview Township, Cook County. The subject's improvement assessment is \$28,067. The appellant argued that there was inequitable treatment in the assessment process, and that the subject's percentage of ownership on file with the Cook County Recorder of Deeds is incorrect.

In support of the equity argument, the appellant submitted descriptive information for three units within the subject's building. All three units have 650 square feet of living area. Comparable #1's percentage of ownership is 3.8826%; Comparable #2's percentage of ownership is 3.8827%; and Comparable #3's percentage of ownership is 6.6760%, the same as the subject. Additionally, Comparables #1 and #2 each have an improvement assessment of \$16,323, while Comparable #3's improvement assessment is \$28,067.

In support of the appellant's argument that the subject's percentage of ownership is incorrect, the appellant submitted a floor plan for the subject building and a letter from the condominium association to the unit owners in the subject's building. The letter states that the association is pursuing its options with regard to the alleged discrepancy in percentages of

ownership between similar units. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal." In support of the subject's assessment, the board of review submitted a memo from Dan Michaelides, Cook County Board of Review Analyst. The memorandum shows that three units in the subject's building, or 11.6480% of ownership, sold between in 2007 for a total of \$651,500. An allocation of two percent 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 building of \$5,481,370. The subject's percentage of ownership, 6.6760%, was then utilized to arrive at a value for the subject of \$365,936. The board of review also submitted a chart with assessment information for the units in the subject's building. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record 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 that relates to the equity argument made by the appellant.

Initially, the Board finds that it does not have jurisdiction to change the subject's percentage of ownership. The Board's jurisdiction is limited to "determination of the correct assessment of property which is the subject of an appeal." 35 ILCS 200/16-180. Therefore, the Board will not address the appellant's argument that the subject's percentage of ownership is incorrect.

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 Comparable #3 submitted by the appellant is similar to the subject because it has the same percentage of

ownership. The Board also finds that six other units in the building also have the same percentage of ownership as the subject. These six units, appellant's Comparable #3, and the subject all have an improvement assessment of \$28,067. Therefore, the Board finds that the subject is equitably assessed, and 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 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.