



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

APPELLANT: Yvette DeJesus
DOCKET NO.: 10-26838.001-R-1
PARCEL NO.: 13-14-321-018-1003

The parties of record before the Property Tax Appeal Board are Yvette DeJesus, 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: \$4,921
IMPR.: \$20,975
TOTAL: \$25,896

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a residential condominium unit located in Jefferson Township, Cook County. The appellant argued that the market value of the subject property is not accurately reflected in its assessed value and that the subject is inequitably assessed as the bases of the appeal.

In support of this overvaluation argument the appellant submitted descriptive and sales information on the subject's sale and the sale of four properties. These four properties are located in the building next to the subject. Black and white photographs show the exteriors of the subject's building and this building are the same. The appellant lists the comparable units as having the same characteristics and amenities as the subject. These properties sold from August 2008 to October 2008 for prices ranging from \$255,000 to \$305,000. The petition indicates the subject was listed on the open market through a realtor, was not a transfer between related parties, and no mortgage was assumed. The appellant lists the subject's sale on March 26, 2009 for \$296,000.

The appellant also included assessment information on the subject and the four comparables. The comparables have assessments from \$21,348 to \$22,185. The appellant did not provide the percentage of ownership for these comparables nor submitted anything to support the size listed for each comparable. 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 total assessment of \$25,896 was disclosed. This assessment reflects a market value of \$289,664 using the Illinois Department of Revenue's 2010 three year median level of assessment for class 2 property of 8.94%.

In support of the subject's assessment, the board of review also submitted a memo from Dan Michaelides, Cook County Board of Review Analyst. The memorandum shows that two units, or 26.5% of ownership, within the subject's building sold in 2009 for a total of \$688,000. An allocation of 5% or \$34,440 was subtracted from the total sale price for personal property to arrive at a total market value for the building of \$2,466,415. The percentage of ownership for the subject, 10.5%, was then utilized to arrive at a value for the subject of \$258,970.

The board also submitted a grid listing for each unit in the building: the property identification number; the percentage of ownership; and the assessment. An additional grid provided the percentage of ownership and sales information on the two units. This list included the sale of the subject in March 2009 for \$296,000. 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.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the PTAB concludes that the evidence indicates a reduction is warranted.

The appellant in this appeal submitted information regarding the sale of the subject and the sale of four condominium units within the building next to the subject. The data provided by the appellant shows these units have the same characteristics as the subject; however, no percentage of ownership information was provided to confirm these properties have the same percentage of

ownership as the subject. The subject sold in March 2009 for \$296,000 and the comparables sold from August 2008 to October 2008 for prices ranging from \$255,000 to \$305,000. The PTAB finds the subject's assessment reflects a market value that is supported by the subject's sale and the comparables. Therefore, a reduction based on market value is not warranted.

The appellant also contends inequity. 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 not met this burden and that a reduction is not warranted.

The PTAB finds that the appellant failed to submit sufficient evidence to determine if the subject property was over assessed. Although the comparables presented by the appellant appear to be similar in location and exterior, the appellant failed to submit a key element to comparability: the percentage of ownership allocated to each unit. Therefore, the PTAB is unable to determine comparability to the subject property.

As a result of this analysis, the PTAB further 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.

Ronald 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: July 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.