



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

APPELLANT: Valley Lo Condominium No. 8, Inc.
DOCKET NO.: 10-30292.001-R-2 through 10-30292.014-R-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Valley Lo Condominium No. 8, Inc., the appellant, by attorney John P. Fitzgerald of Fitzgerald Law Group, 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 a reduction 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
10-30292.001-R-2	04-26-103-043-1001	1,442	11,230	\$12,672
10-30292.002-R-2	04-26-103-043-1002	1,442	11,230	\$12,672
10-30292.003-R-2	04-26-103-043-1003	1,319	10,388	\$11,707
10-30292.004-R-2	04-26-103-043-1004	1,192	9,265	\$10,457
10-30292.005-R-2	04-26-103-043-1005	1,192	9,265	\$10,457
10-30292.006-R-2	04-26-103-043-1006	1,319	10,388	\$11,707
10-30292.007-R-2	04-26-103-043-1007	1,319	10,388	\$11,707
10-30292.008-R-2	04-26-103-043-1008	1,192	9,265	\$10,457
10-30292.009-R-2	04-26-103-043-1009	1,192	9,265	\$10,457
10-30292.010-R-2	04-26-103-043-1010	1,319	10,388	\$11,707
10-30292.011-R-2	04-26-103-043-1011	1,319	10,388	\$11,707
10-30292.012-R-2	04-26-103-043-1012	1,192	9,265	\$10,457
10-30292.013-R-2	04-26-103-043-1013	1,192	9,265	\$10,457
10-30292.014-R-2	04-26-103-043-1014	1,319	10,388	\$11,707

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 assessments for the 2010 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 14 residential condominium units that are 31 years old. The subject property is located in Northfield Township, Cook County, Illinois

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument, the appellant submitted three comparable condominiums located from .79 of a mile to 2.11 miles from the subject. The comparables ranged from 26 to 42 years old and each contained 14 condominium units. They had improvement assessments ranging from \$135,156 to \$148,218 or from \$9,654 to \$10,587 per condominium unit. Based on the decisions issued by the Cook County Board of Review, the subject property has a total improvement assessment of \$268,842 or \$19,203 per condominium unit.

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

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables

to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met these burdens of proof. Therefore, a reduction in the subject parcels' assessments are warranted.

The Board finds the appellant submitted assessment data to demonstrate the subject property was inequitably assessed. The board of review did not timely submit any evidence in support of its assessment of the subject property or refute the assessment equity evidence submitted by the appellant. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a). The assessment comparables submitted by the appellant had improvement assessments ranging from \$135,156 to \$148,218 or from \$9,654 to \$10,587 per condominium unit. The subject property has a total improvement assessment of \$268,842 or \$19,203 per condominium unit, which falls above the range established by the only comparables contained in this record. The Board has examined the evidence and finds that it supports a reduction in the assessed valuation of the subject parcels commensurate with the appellant's request.

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: March 20, 2015



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.