

The Cook County Board of Review v. The Property Tax Appeals Board, et al.

By Bill Seitz

On July 30, 2010, the First District Appellate Court, Fifth Division, published a PTAB decision concerning uniformity and condominiums. *The Cook County Board of Review v. The Property Tax Appeals Board*, Illinois Appellate Court, First District, No. 1-08-2060 (July 30, 2010). Justice Howse wrote the opinion for the Court.

The PTAB found that Crestwood Condominium Association had adequately demonstrated the subject property was inequitably assessed by clear and convincing evidence (if the base of an appeal is unequal treatment in the assessment process, the burden of proof to show the inequity of the assessments).

The Court affirmed the PTAB's decision, applying a manifest weight standard of review to the PTAB's decision on appeal.

Facts

Crestwood Condominium Association is a residential community located in Des Plaines. The development consists of 154 buildings, each of which has the same floor plan layout and square footage.

In this case, there were differing assess-

ments imposed on almost identical buildings. The disparate treatment in the assessment of the various buildings in the development was based on whether or not the buildings were subdivided into individual condominium units. The buildings with subdivided individual units were assessed lower as a total, than unsubsidized buildings.

Crestwood alleged that all of the buildings in the development were substantially similar, and the fact that 13 of the 154 buildings were assessed at a lower valuation violated the Illinois Constitution's requirement that property tax assessments be uniform.

Based on a review of the facts, the PTAB agreed with Crestwood. The Cook County Board of Review then appealed.

Administrative review

On administrative review, the Board of Review made the following contentions:

- The PTAB erred as a matter of law when it held that Crestwood proved a violation of uniformity, necessitating *de novo* review.
- The PTAB erred as a matter of law by setting assessments that are not equitable or

supported by evidence.

- The PTAB's findings were against the manifest weight of the evidence.

PTAB and Crestwood argued that no question of law is presented, and the proper standard of review is the manifest weight of the evidence standard.

The appellate court agreed with the PTAB and Crestwood and applied the manifest weight standard of review. The court found that the PTAB's decision was based solely on a factual determination that the assessments at issue lack uniformity, rather than a legal question.

Using the manifest weight of the evidence standard, the court then reviewed the PTAB's factual determinations and its ultimate conclusion in the case. After finding the factual record supported the PTAB's finding of a lack of uniformity, the court consequently concluded that the Board had failed to establish the PTAB's ruling was against the manifest weight of the evidence.

Reviewed on this basis, the court affirmed the PTAB decision. ■



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