

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Chris Dosev
DOCKET NO.: 03-28407.001-R-1
PARCEL NO.: 13-23-107-001-0000

The parties of record before the Property Tax Appeal Board are Chris Dosev, the appellant, by attorney Gregory L. Lafakis of Liston & Lafakis, PC of Chicago and the Cook County Board of Review.

The subject property consists of an 80-year-old, three-story, class 3-18, mixed use building of masonry construction and located in Jefferson Township, Cook County. The apartment property includes a full basement.

The appellant, through counsel, submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered three suggested comparable properties located within a mile of the subject. These properties consist of three-story or one and part two-story class 3-18, mixed use buildings of masonry construction and range in age from 77 to 95 years. The number of apartment units, apartment mix or number of commercial units was not disclosed. The 4905 buff card disclosed the buildings' square foot ground area was provided as the comparables' "Total Building Square Feet". Therefore, the comparables contain between 4,153 and 5,257 square feet of ground area and have improvement assessments ranging from \$26,399 to \$36,824 or from \$5.02 to \$8.86 per square foot of living area. 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 final improvement assessment of \$41,739, or \$10.98 based on 3,800 square feet of ground area, was disclosed. The board's evidence disclosed the subject contains 8,500 square feet of building area or \$6.88 per square foot. In support of the subject's market value, the board disclosed the subject's total assessment of \$58,500 which reflects a market value of \$195,000 as factored by the Cook County Ordinance level of 30%. The board submitted sales evidence of six class 3-18 properties in support of its assessed valuation of the subject

(Continued on Next Page)

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: \$16,761
IMPR. \$41,739
TOTAL: \$58,500

Subject only to the State multiplier as applicable.

PTAB/TMcG. 01/09

property. As evidence, the board offered six sales of mixed use buildings ranging in size from 6,800 to 9,600 square feet and in age from one to 84 years that occurred between August 2001 and June 2004 for prices ranging from \$405,000 to \$750,000 or from \$46.02 to \$102.14 per square foot of land and building. No analysis and adjustment of the sales data was provided by the board. Based on this evidence, the board of review requested confirmation of the subject property'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. The Illinois Supreme Court has held that 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. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has failed to overcome this burden.

The PTAB finds the appellant's evidence is incomplete and lacks the required property descriptions necessary to make a comparative analysis. After considering the data submitted the PTAB finds the evidence is insufficient to effect a change in the subject's assessment.

The PTAB gives less weight to the board's sales evidence because it lacks analysis and a supported conclusion of value. Two of the sales are beyond the 2003 assessment date. The appeal is an equity appeal.

As a result of this analysis, the PTAB finds the appellant did not adequately demonstrate that the subject apartment building was inequitably assessed by clear and convincing evidence 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.



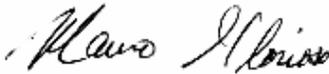
Chairman



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: January 23, 2009



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.