

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Bill Slivovsky
DOCKET NO.: 03-29531.001-R-1
PARCEL NO.: 14-33-102-023-0000
TOWNSHIP: North

The parties of record before the Property Tax Appeal Board (PTAB) are Bill Slivovsky, the appellant, by attorney Edward Larkin of Larkin & Larkin, of Park Ridge, and the Cook County Board of Review (board).

The subject property consists of a 121-year-old, two-story, two-unit apartment building of frame and masonry construction containing 3,025 square feet of living area and located in North Township, Cook County. The apartment property includes four bathrooms, no basement and a two-car garage.

The appellant, through counsel, submitted evidence 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 quarter mile of the subject. Comparable one is a renovated property. These properties consist of two or three-story, single family or three-unit apartment buildings of masonry construction and range in age from 110 to 125 years. The comparables include three, four or five bathrooms and full basements, one an apartment and one a recreation room. One building is air conditioned; one with a fireplace and no garages. The comparables contain between 2,008 and 4,417 square feet of living area and have improvement assessments ranging from \$29,491 to \$79,350 or from \$14.69 to \$19.12 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 \$43,212, or \$14.28 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered four suggested comparable properties located within a quarter mile of the subject. The comparables consist of two-

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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: \$19,540
IMPR. \$43,212
TOTAL: \$62,752

Subject only to the State multiplier as applicable.

PTAB/TMcG.

story, single family residence and two or three-unit buildings of masonry construction. The comparables range in age from 100 to 125 years and three have full basements, one finished. They have four or six bathrooms, two have air conditioning and fireplaces and all have two-car garages. Comparable two is a renovated property. The comparable properties range in size from 2,284 to 4,138 square feet of living area. The improvement assessments range from \$51,123 to \$122,677 or from \$15.21 to \$53.71 per square foot of living area. 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 parties submitted a total of seven comparables that are not similar to the subject due to great differences in classification, living area and physical condition. These seven properties have improvement assessments ranging from \$14.69 to \$53.71 per square foot of living area. The subject's per square foot improvement assessment of \$21.09 is within this range of properties. The PTAB affords little weight to the seven comparables because they are less similar to the subject in living area or classification or condition and thus have less influence. After considering the differences in both parties' suggested comparables when compared to the subject property, the PTAB finds the evidence is insufficient to effect a change in the subject's assessment.

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: October 26, 2007



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.