

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Svetlana Kljajic
DOCKET NO.: 04-21616.001-R-1
PARCEL NO.: 10-34-217-024-0000

The parties of record before the Property Tax Appeal Board are Svetlana Kljajic, the appellant, by attorney Mitchell L. Klein of Schiller Klein & McElroy, Chicago, and the Cook County Board of Review.

The subject consists of a four-year-old, two-story style single-family dwelling of masonry construction containing 4,014 square feet of living area and located in Niles Township, Cook County. Amenities include four full baths, one half-bath, a finished basement, air conditioning, a fireplace, and a two-car garage. The record disclosed that the improvement is sited on two parcels with each parcel allocated 50% of the improvement's total assessment. The second parcel was dismissed by the Property Tax Appeal's on April 12, 2006 due to lack of jurisdiction.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered a spreadsheet detailing four suggested comparable properties located in the same coded assessment neighborhood as the subject. These properties consist of two-story style single-family dwellings of masonry construction from four to nine years old. When compared to the subject improvement, all of the comparable dwellings contain amenities similar to the subject. The comparables range in size from 3,846 to 4,670 square feet of living area and have improvement assessments ranging from \$12.70 to \$16.35 per square foot of living area. The record also revealed the subject's total improvement for the two parcels of \$68,302 or \$17.02 per square foot of living area, of which \$8.51 per square foot of living area is allocated to the parcel at issue. A copy of the subject's 2004 board of review final decision was also included. Based on this evidence, the appellant requested a reduction in

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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:

LAND:	\$	4,716
IMPR.:	\$	30,566
TOTAL:	\$	35,282

Subject only to the State multiplier as applicable.

the subject's improvement assessment. This evidence was timely filed by the appellant pursuant to the Official Rules of the Property Tax Appeal Board.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 appellant in this appeal submitted evidence in support of the contention that the subject property was not accurately assessed. The board of review did not submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject property.

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: May 30, 2008



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.