

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Tomislav Radivojevic
DOCKET NO.: 04-21665.001-R-1 & 04-21665.002-R-1
PARCEL NO.: 12-26-417-001-0000 & 12-26-417-002-0000

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

The subject property consists of a 43-year-old, two-story, class 2-12 building of masonry construction containing 6,386 square feet of building area and located in Leyden Township, Cook County. The property includes five apartments and three commercial units, five full and three half bathrooms, air conditioning, no basement and a three-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. These properties consist of class 2-12, two-story buildings of masonry construction and range in age from 24 to 62 years. The evidence does not disclose the number of apartments or commercial units. The buildings have one, two or five bathrooms with some half baths and partial basements. The comparables contain between 3,750 and 12,036 square feet of building area and have building assessments ranging from \$36,511 to \$87,528 or from \$6.73 to \$8.30 per square foot of building 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 \$57,144, or \$8.95 per square foot of building area, was disclosed. In support of the subject's assessment, the board of review offered four suggested comparable properties located within a block of the subject. The comparables consist of class 2-11 buildings with six apartments and no commercial units. The comparables range in age from 41 to 42 years and have basement apartments. They have six bathrooms and no garages. The

(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:

DOCKET NO.	PROPERTY NO.	LAND	IMPR.	TOTAL
04-21665.001-R-1	12-16-417-001	\$4,100	\$28,572	\$32,672
04-21665.002-R-1	12-16-417-002	\$3,000	\$28,572	\$31,572

Subject only to the State multiplier as applicable.

PTAB/TMcG. 10/08

comparable properties range in size from 5,712 to 5,939 square feet of building area with improvement assessments ranging from \$51,124 to \$53,965 or from \$8.95 to \$9.08 per square foot of living area. The board's evidence also included a copy of an appraisal estimating the subject's market value to be \$700,000 as of October 2004 based on 8,748 square feet of building 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 both parties submitted a total of seven suggested comparables. The PTAB finds the board's comparables are not similar to the subject because they are class 2-11 residential apartment buildings. The subject, a class 2-12 building that includes commercial units. The PTAB finds the appellant's suggested comparables are similar in classification but differ much in building area. Also, no breakdown on residential and commercial units was provided to establish similarity. The seven properties have improvement assessments ranging from \$6.73 to \$9.08 per square foot of building area. The subject's per square foot improvement assessment of \$8.95 is within this range of properties. 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 31, 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.