

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Milan Zabjanovski  
DOCKET NO.: 04-22917.001-R-1  
PARCEL NO.: 18-16-208-045-0000

The parties of record before the Property Tax Appeal Board are Milan Zabjanovski, the appellant, and the Cook County Board of Review.

The subject property is situated on a 19,435 square foot parcel and has been improved with a one-story single family dwelling of masonry exterior construction which is 21 years old. The dwelling contains 1,328 square feet of living area and features a full unfinished basement, two full bathrooms, a fireplace, and a two-car detached garage. The property is located in Countryside, Lyons Township, Cook County.

The appellant in this appeal submitted documentation contending that the classification of the subject property was erroneous. Appellant completed the appeal form noting lack of uniformity in assessment along with providing three suggested comparable properties.

As to the classification issue, the appellant indicated the subject, as a one-story single family dwelling, should properly be classified as Class 2-03 property under the Cook County Real Property Assessment Classification Ordinance, rather than as Class 2-99 property as shown on correspondence from the Cook County Board of Review dated May 26, 2005. Based on this evidence the appellant requested the subject's classification be changed to Class 2-03 property.

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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:	\$	7,666
IMPR.:	\$	14,553
TOTAL:	\$	22,219

Subject only to the State multiplier as applicable.

As to the lack of uniformity in assessment claim, appellant provided three comparable one-story single family dwellings of masonry exterior construction ranging in age from 22 to 29 years old and located within six blocks of the subject. The comparables ranged in size from 1,196 to 1,437 square feet of living area and improvement assessments ranging from \$7.02 to \$12.64 per square foot of living area. The subject dwelling had an improvement assessment of \$14,553 or \$10.96 per square foot of living area. In a cover letter, the appellant indicated the only reason for this appeal was a classification error; additionally, on the appeal form appellant indicated no change in his assessment values from the assessment established by the Cook County Board of Review.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its classification 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 Board further finds the evidence in the record supports a change in the classification of the subject property to Class 2-03 and the record further supports no change in the assessment of the subject property.

The appellant argued the classification of the subject improvement was in error in that the subject's one-story design qualified it as Class 2-03 property. After an analysis of the evidence presented, the Property Tax Appeal Board finds a change in classification to Class 2-03 property is warranted. The Board finds the only evidence pertaining to the subject's classification was submitted by the appellant. The appellant provided evidence establishing an error in the subject classification from the recorded Class 2-99 to the corrected Class 2-03. The appellant's evidence disclosed the subject was a one-story single family dwelling which would be correctly classified as Class 2-03 property.

The Board also finds the range established by the most similar comparables contained in this record is \$7.02 to \$12.64 per square foot of living area. The subject's \$10.96 per square foot of living area is within this range.

The board of review did not submit any evidence in support of its classification of the subject property or to refute the evidence presented by the appellant as required by section

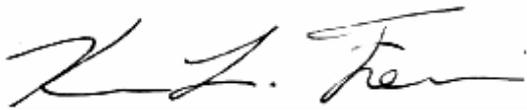
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1910.40(a) of the rules of the Property Tax Appeal Board. The Property Tax Appeal Board has examined the information submitted by the appellant and finds, based on this limited evidence that was not refuted, a change in the classification of the subject property's improvement to Class 2-03 is justified and no change shall be made to the subject's assessed value.

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: April 25, 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.