

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Grazina Dedela
DOCKET NO.: 04-25304.001-R-1
PARCEL NO.: 13-25-317-019-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Grazina Dedela, the appellant, by attorney Brian S. Maher of Weis, DuBrock & Doody of Chicago, and the Cook County Board of Review.

The subject property contains two class 2-11 improvements located in West Township: a two-story, 88 year old masonry, four-unit apartment building, containing four bathrooms and a basement; and a two-story, 88-year-old masonry four-unit apartment building, containing four bathrooms and a basement with 3,338 and 3,654 square feet of building area, respectively. The subject's total building area is 6,992 square feet. The property also has a two-car garage.

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 four suggested comparable 2-11 properties located within three blocks of the subject. These properties consist of two-story apartment buildings of masonry construction and range in age from 94 to 102 years. The comparables include two, three or four bathrooms and basements. One building has a fireplace. The comparables appear to contain two, three or four apartment units and two-car garages. The comparables contain between 2,522 and 4,230 square feet of building area and have improvement assessments ranging from \$27,318 to \$47,214 or from \$7.98 to \$11.16 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 \$76,897, or \$11.00 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered six suggested comparable class 2-11 properties located within a quarter mile of the subject. The comparables consist of two-story, two, three, four or five-unit buildings of masonry construction. The comparables range in age from 90 to 104 years

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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: \$ 8,464
IMPR. \$76,897
TOTAL: \$85,361

Subject only to the State multiplier as applicable.

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and have full basements. They have two, three, four or five bathrooms and five have one or two-car garages. The comparable properties range in size from 2,730 to 4,224 square feet of living area with improvement assessments ranging from \$36,666 to \$47,503 or from \$10.88 to \$13.62 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 both parties submitted a total of ten class 2-11 properties ranging in size from 2,522 to 4,230 square feet of building area and containing two, three, four or five units each. The subject contains four-unit buildings. The PTAB finds the appellant's comparables one and two and the board's comparables three and six are the four-unit properties more similar to the subject but with differences in building size to be considered. These four class 2-11 properties have improvement assessments ranging from \$10.38 to \$13.62 per square foot of building area. The subject's per square foot improvement assessment of \$11.00 is within this range of properties. The PTAB gives less weight to the remaining comparables because they are less similar to the subject's class 2-11 buildings in the number of dwelling units. 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.