

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Leo Birov  
DOCKET NO.: 04-25944.001-R-1  
PARCEL NO.: 05-07-209-010-0000

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

The subject property consists of a 20,900 square foot residential lot improved with a 96-year-old, frame, 2,554 square foot, single-family residence. The appellant's evidence disclosed that the improvements were demolished on August 25, 2004 and provided a copy of a building/demolition permit as well as an affidavit. The appellant's evidence also disclosed that a new single-family residence was under construction in 2004. The appellant, through counsel, appeared before the Property Tax Appeal Board arguing overvaluation in that the improvements were demolished on August 25, 2004 and therefore, the subject's current assessment is excessive.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$119,190. In support of the assessment, the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of masonry or frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 4,096 to 4,894 square feet of living area and range in age from 10 to 39 years. The improvement assessments range from \$19.00 to \$23.45 per square foot of living area. The board of review provided a copy of the subject's property characteristic printout disclosing a 2005 improvement reduction from \$70,702 to \$33,676 for the subject.

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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: \$ 48,488  
IMPR.: \$ 70,702  
TOTAL: \$ 119,190

Subject only to the State multiplier as applicable.

At hearing, the board's representative indicated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney submitted a copy of the Assessor's 2004 computer printout for the subject property. The appellant's attorney argued that the board's evidence incorrectly describes the newly constructed improvements, not the former improvements which existed as of January 1, 2004.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. *The Official Rules of the Property Tax Appeal Board* §1910.63(e) Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. *The Official Rules of the Property Tax Appeal Board* §1910.65(c). Having considered the evidence presented, the Board finds the appellant has failed to meet this burden.

The appellant argued the subject property was entitled to a pro-rata assessment for 2004 due to the fact that the subject's assessment assesses the former improvements for the entire year. The Board finds this argument unpersuasive. The Board further finds the appellant failed to show how the subject's market value was negatively impacted or how the subject was inequitably assessed. Finally, the Board finds the appellant received relief for 2005 in that the board's evidence disclosed a 2005 improvement reduction from \$70,702 to \$33,676 for the subject property.

Based on the evidence submitted, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct. Therefore, the Property Tax Appeal Board finds that a reduction in the subject's assessment 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

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: December 5, 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.