



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Bill Livaditis
DOCKET NO.: 05-23442.001-R-1 through 05-23442.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Bill Livaditis, the appellant(s), by attorney Edward Larkin, of Larkin & Larkin of Park Ridge; and the Cook County Board of Review.

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	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
05-23442.001-R-1	09-25-211-016-0000	\$3,996	\$27,031	\$31,027
05-23442.002-R-1	09-25-211-017-0000	\$3,996	\$11,584	\$15,580

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two parcels of land totaling 5,400 square feet and improved with a 48-year old, two-story, frame, multi-family dwelling containing 4,350 square feet of living area, two and three-half baths, air conditioning, and a partial, unfinished basement. The appellant argued that the subject property is not equitably assessed as the basis of the appeal.

In support of the equity argument, appellant submitted a letter arguing that the subject property received a reduction from the Board for the 2004 assessment year. The appellant argues that the 2005 assessment year is in the same triennial as the 2004 appeal and, based on stare decisis, the subject should receive the same assessment as that year. The appellant's brief further argues that the entire second floor was vacant and unoccupied for all of 2005 and requests an occupancy factor be applied to the

improvement assessment. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment of \$38,615 or \$8.88 per square foot of living area was disclosed. In support of the assessment, the board of review presented descriptions and assessment information on a total of four properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, masonry, a partial or full basement with two finished, and, for two properties, air conditioning. The properties range: in age from 45 to 50 years; in size from 2,520 to 4,753 square feet of living area; and in improvement assessments from \$8.37 to \$13.44 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a letter arguing that the board of review did not address the appellant's argument.

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). After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

As to the appellant's argument that the subject property should receive the same assessment as the Board decision for the previous year. The Property Tax Appeal Board Rules state:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225 of the Code, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

1910.50(i). The Board finds that the subject property does not qualify for a reduction under this rule. The subject is a mixed use property with a commercial unit and multiple apartment units. The appellant's own evidence indicates the second floor was vacant. Therefore, the Board finds that the subject was not occupied by the owner during the assessment year.

In addition, the board of review presented a total of four properties suggested as comparable to the subject. The Board finds all these comparables are similar to the subject in design, size, and age. The properties are two or two-story, masonry, multi-family dwellings located within the subject's neighborhood. The properties range: in age from 45 to 50 years; in size from 2,520 to 4,753 square feet of living area; and in improvement assessments from \$8.37 to \$13.44 per square foot of living area. In comparison, the subject's improvement assessment of \$8.88 per square foot of living area is within the range created by these comparables. The Board finds the subject's per square foot improvement assessment is supported and 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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: November 25, 2009

Allen Castrovillari

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.