

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Milos Stehlik
DOCKET NO.: 05-24693.001-R-1
PARCEL NO.: 14-31-419-037-0000

The parties of record before the Property Tax Appeal Board are Milos Stehlik, the appellant, by attorney Sonja R. Johnson of Weinberg Richmond, LLP, Chicago; and the Cook County Board of Review.

The subject property consists of a two-story 3,750 square foot, Class 2-11, three-unit apartment building. The building is of masonry construction and is approximately 113 years old. The improvements are located on a 2,928 square foot site in Chicago, West Chicago Township, Cook County.

The appellant contends unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant presented descriptions and assessment information on four comparables with the same classification code and neighborhood code as the subject. The comparables are improved with two or three story apartment buildings that range in size from 3,900 to 4,335 square feet. Two of the buildings are of masonry construction and two are of frame construction. The buildings ranged in age from 112 to 118 years old. Their improvement assessments ranged from \$37,462 to \$44,495 or from \$9.49 to \$10.29 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$35,568 or \$9.48 per square foot.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$47,362 was disclosed. The subject had an improvement assessment of \$41,700 or \$11.12 per square foot of living area. To demonstrate the subject was equitably assessed the board of review submitted descriptions and assessment information on three

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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:	\$	5,662
IMPR.:	\$	41,700
TOTAL:	\$	47,362

Subject only to the State multiplier as applicable.

comparables. The comparables were improved with two-story apartment buildings of masonry construction that had the same classification and neighborhood codes as the subject property. The comparables ranged in size from 3,278 to 3,591 square feet and were either 108 or 118 years old. These comparables had improvement assessments ranging from \$42,418 to \$43,828 or \$12.20 and \$12.94 per square foot of living area.

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 does not support a reduction in the subject's assessment.

The appellant contends assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments 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 a reduction is not warranted.

After analyzing the evidence the Board finds the comparables submitted by the board of review demonstrate the subject is being equitably assessed. The Board finds the board of review's comparables are most similar to the subject in construction and size. The board of review's comparables are of masonry construction and range in size from 3,278 to 3,538 square feet of living area. These comparables had improvement assessments of either \$12.20 or \$12.94 per square foot of living area. The subject property has an improvement assessment of \$11.12 per square foot of living area, which is below that established by the board of review's comparables. The Board gave less weight to the appellant's comparables due to the fact that two were over 500 square feet larger than the subject and two were of frame exterior construction.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

For these reasons the Board finds a reduction in the subject's improvement assessment based on a lack of uniformity 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: May 30, 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

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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.