



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

APPELLANT: Chris Mendius
DOCKET NO.: 06-20903.001-R-1
PARCEL NO.: 16-08-101-020-0000

The parties of record before the Property Tax Appeal Board are Chris Mendius, the appellant, by attorney Adam E. Bossov, of Law Offices of Adam E. Bossov, P.C. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$8,549
IMPR.: \$52,276
TOTAL: \$60,825

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single family dwelling of frame construction that contains 3,219 square feet of living area. The dwelling is approximately 117 years old. Features include a full unfinished basement and a two-car detached garage. The property is classified as a class 2-06 residential property and is located in Oak Park, Oak Park Township, Cook County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted descriptions, photographs and assessment information on 18 comparable properties. The comparables consisted of two-story dwellings of frame, masonry, stucco or frame and masonry exterior construction that ranged in size from 2,210 to 3,537 square feet of living area. The dwellings range in age from 76 to 114 years old. Eight of the comparables have one or two fireplaces and 15 comparables have 1.5 or 2-car garages. These comparables have total assessments ranging from \$41,076 to \$75,152 and improvement assessments that range from \$35,352 to \$55,230 or from \$13.32 to \$16.36 per square foot of living area. The appellant's evidence indicated its

comparable #3 sold in June 2006 for a price of \$600,000 and comparable #8 sold in May 2004 for a price of \$500,000. The appellant indicated the subject sold in September 2004 for a price of \$756,000.

The appellant's counsel indicated the average improvement for the comparables was \$15.20 per square foot of living area. He argued the subject had an improvement assessment of \$60,387 or \$18.76 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$15.20 per square foot of living area or \$48,929.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$68,936 was disclosed. The board of review submitted no comparables but provided the property characteristic sheet for the subject and indicated the subject sold in August 2004 for a price of \$755,625.

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 the appeal. The Board further finds the evidence in the record supports 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 warranted.

The appellant submitted assessment information on 18 comparables to support the assessment inequity argument. The Board finds that only three comparables, #7, #12 and #13, were similar to the subject in size. These comparables were of masonry construction. The dwellings were superior to the subject in age and were either 82 or 92 years old. The dwellings ranged in size from 3,370 to 3,537 square feet of living area. These properties had improvement assessments ranging from \$47,130 to \$55,230 or from \$13.32 to \$16.24 per square foot of living area. The subject has an improvement assessment of \$60,387 or \$18.76 per square foot of living area, which is above the range above established by the three best comparables in the record.

The Board finds the remaining comparables submitted by the appellant were not similar to the subject in age and size. The Board gave these comparables no weight. The Board further finds the board of review did not address the appellant's equity argument.

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Based on this record the Board finds a reduction in the subject's assessment is justified.

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: March 18, 2011

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.