

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Grozda Markovska
DOCKET NO.: 06-23864.001-R-1
PARCEL NO.: 14-29-410-006-0000

The parties of record before the Property Tax Appeal Board are Grozda Markovska, the appellant, and the Cook County Board of Review.

The subject property is a 94 year old, two-story mixed use building of frame and masonry construction containing 2,247 square feet of living area. Features include an unfinished basement and central air conditioning.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process. The appellant submitted four suggested comparable properties located in close proximity to the subject. The comparables are described as three-story, mixed use masonry buildings that are from 106 to 125 years old. One comparable was reported to have central air conditioning. The buildings range in size from 3,864 to 12,000 square feet of living area and have improvement assessments ranging from \$49,484 to \$94,899 or from \$7.91 to \$12.81 per square foot of living area. The subject property has an improvement assessment of \$42,462 or \$18.90 per square foot of living area. 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 final assessment of \$57,624 was disclosed. In support of the subject's assessment, the board of review submitted property characteristic sheets and an assessment analysis of three suggested comparables located from five blocks to ¼ of a mile from the subject. The comparables consist of two-story frame or masonry buildings that are from 112 to 115 years old. The comparables have full or partial unfinished basements; one comparable has central air conditioning; and one comparable has a garage. The buildings range in size from 2,112 to 2,550 square feet of living area and have improvement assessments ranging from \$47,023 to \$53,207 or from \$20.87 to \$23.00 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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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:	\$	15,162
IMPR.:	\$	42,462
TOTAL:	\$	57,624

Subject only to the State multiplier as applicable.

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 appellant argued the subject property was inequitably assessed. 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.

The Board finds the parties submitted eight suggested comparables for consideration. The Board gave less weight to the comparables submitted by the appellant due to their considerably larger building sizes when compared to the subject. The Board finds the comparables submitted by the board of review are most similar to the subject property in age, size, style, location and features. They have improvement assessments of ranging from \$47,023 to \$53,207 or from \$20.87 to \$23.00 per square foot of living area. The subject property has an improvement assessment of \$42,462 or \$18.90 per square foot of living area, which falls below the range established by the most similar comparables contained in this record. After considering adjustments to the most similar comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported and no reduction is warranted.

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 contained in the record disclose that properties located in a similar geographic 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. As a result, no reduction in the subject's improvement assessment is 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: July 28, 2009



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.