

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Robert Vladem  
DOCKET NO.: 06-25768.001-R-1  
PARCEL NO.: 05-16-106-007

The parties of record before the Property Tax Appeal Board are Robert Vladem, the appellant, by attorney Adam Bossov in Chicago; and the Cook County Board of Review.

The subject property consists of a 28,800 square foot parcel of land improved with a 14-year old, two-story, masonry, single-family dwelling containing 7,129 square feet of living area, five baths, three fireplaces, air conditioning, and a full, unfinished basement. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument, the appellant, via counsel, submitted information on a total of 16 properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, masonry or stucco, single-family dwellings with between three and one-half and six and one-half baths, one and five fireplaces and, for two properties, a finished basement. The properties range: in age from eight to 104 years; in size from 5,064 to 9,751 square feet of living area; and in improvement assessments from \$15.34 to \$20.41 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 improvement assessment of \$184,914 or \$25.94 per square foot of living area was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on three properties suggested as comparable located on the subject's street. The properties consist of two-story, masonry, single-family dwellings with between four and two-half and six and one-half baths, three, four or six fireplaces, air conditioning, and a full, finished basement. The properties range: in age from one to four years; in size from 6,517 to 7,760 square feet of living area; and in improvement assessments from \$26.06 to \$43.43 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:	\$	42,037
IMPR.:	\$	184,914
TOTAL:	\$	226,951

Subject only to the State multiplier as applicable.

In rebuttal, the appellant submitted a letter arguing the board of review's comparables were not comparable to the subject due to their age. In addition, the letter argues that the recently purchased suggested comparables cannot be comparable because there is no recent purchase price for the subject to establish similar prices per square foot.

At hearing, the appellant's attorney argued that the subject property's neighborhood code is distinct to properties in close proximity to Lake Michigan by being located on or have a view of the Lake. The appellant's attorney also submitted Appellant's Exhibit #1, a printout of the grid containing descriptions of the appellant's suggested comparables with their proximity to the subject now included. During arguments, the appellant's attorney acknowledged that the appellant's comparables included properties located on the lake. The appellant's attorney also acknowledged that the appellant owns one of the adjacent parcels that have lake access.

In response to questions regarding the condition, the board of review's representative could not explain the change in condition from above average to deluxe. The appellant's attorney argued that that the subject property is a nice house and is in above average or deluxe condition as are all the other suggested comparables. He also argued that age was not a significant factor as all the homes in the subject's neighborhood are well maintained.

After reviewing the record and considering the testimony, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment 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 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 met this burden.

The parties submitted a total of 19 properties suggested as comparable to the subject. The PTAB finds the appellant's comparables #5, and #6 and the board of review's comparables #1 are the most similar to the subject in design, size, and construction. These properties are masonry, two-story, single-family dwellings located in the subject's neighborhood. The properties range: in age from one to 106 years; in size from 6,680 to 7,464 square feet of living area and in improvement assessments from \$18.93 to \$26.06 per square foot of living area. In comparison, the subject's improvement assessment of \$25.94 per square foot of living area is within the range of comparables. After considering adjustments and the differences in both

parties' comparables when compared to the subject, 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.



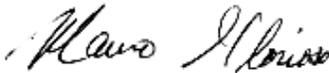
Chairman



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: June 19, 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.