



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

APPELLANT: Boris Raca
DOCKET NO.: 06-27621.001-R-1
PARCEL NO.: 16-01-400-009-0000

The parties of record before the Property Tax Appeal Board are Boris Raca, the appellant(s), by attorney Mitchell L. Klein, of Schiller Klein PC in Chicago; 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:

**LAND: \$ 7,560
IMPR.: \$ 55,872
TOTAL: \$ 63,432**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a three-story multi-family and mixed-use building of masonry construction containing 6,375 square feet of building area. The building is 114 years old. Features include five apartment units, one commercial unit, and a partial, unfinished basement. The subject has a classification code of 2-12 under the Cook County Real Property Assessment Classified Ordinance, Mixed commercial/residential building, 6 units or less, square feet less than 20,000.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two or three-story masonry buildings that range in age from 87 to 120 years old. The appellant's comparables all have the same classification and neighborhood codes as the subject, and one is located on the same street as the subject. The comparable buildings range in size from 6,768 to 7,212 square feet of building area. Each building has three or five apartment units, one commercial unit, and a partial, unfinished basement. The comparables have improvement assessments ranging from \$7.25 to \$8.39 per square foot of building area. The subject's improvement assessment is \$8.76 per square foot of building 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 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of three-story masonry buildings that range in age from 96 to 117 years old. The comparables all have the same neighborhood and classification codes as the subject, and one is located one-quarter mile from the subject. The buildings range in size from 5,474 to 5,971 square feet of building area, and each has five or six apartment units and one or two commercial units. Three comparables have a partial, unfinished basement, and one has a slab foundation. Three comparables have a garage. These properties have improvement assessments that range from \$9.07 to \$9.41 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney noted that three of the comparables submitted by the board of review were smaller than the subject and that three of the comparables submitted by the board of review had garages.

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 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.

All of the eight comparables submitted by both parties were very similar to the subject in location and exterior construction, and they were generally similar in style, age, and foundation. The comparables numbered two and three by the board of review were over 10% smaller than the subject and received reduced weight in the Board's analysis. The appellant's comparable numbered four was over 10% larger than the subject and also received reduced weight. The appellant's comparables numbered one through three and the comparables numbered one and four by the board of review were most similar to the subject in size. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments ranging from \$7.29 to \$9.20 per square foot of building area. The subject's improvement assessment of \$8.76 per square foot of building area falls within this range. After considering adjustments and the differences in both

parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable 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

Frank J. Huff

Member

Member

Mario M. Louie

Shawn R. Lerbis

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 21, 2010

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.