



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

APPELLANT: Mike Dragovich
DOCKET NO.: 06-27814.001-R-1 through 06-27814.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Mike Dragovich, the appellant, by attorney Michael Griffin of 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
06-27814.001-R-1	14-30-403-005-0000	24,864	85	\$24,949
06-27814.002-R-1	14-30-403-006-0000	29,687	35,416	\$65,103
06-27814.003-R-1	14-30-403-007-0000	24,864	14,537	\$39,401

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of three contiguous parcels with common addresses of 2639 North Clybourn Avenue, 2643 North Clybourn Avenue, and 2647 North Clybourn Avenue, Chicago, Illinois. Each of the properties has a neighborhood code of 200 and is located in Lake View Township, Cook County.

The property identified by property index number (PIN) 14-30-403-005-0000, 2647 North Clybourn Avenue, is improved with a residential garage that is 84 years old. This property is classified as a class 2-01, residential garage, under the Cook County Real Property Assessment Classification Ordinance. This property has a total assessment of \$24,949. The appellant did not submit any evidence challenging the assessment of this parcel and requested a total assessment of \$24,949.

The property identified by PIN 14-30-403-006-0000, 2643 North Clybourn Avenue, is improved with a part one-story and part two-story commercial building with 3,480 square feet of building area that is 103 years old. This property is classified as a class 5-92, two or three story building containing part or all retail

and/or commercial space, under the Cook County Real Property Assessment Classification Ordinance. This parcel has 3,125 square feet of land area. The property has a land assessment of \$29,687 and an improvement assessment of \$35,416 or \$10.18 per square foot of building area.

With respect to this property the appellant submitted descriptions and assessment information on three comparables to demonstrate the improvement was inequitably assessed. The information provided by the appellant indicated that comparables #1 and #2 had different neighborhood codes than the subject. Additionally, comparable #2 and comparable #3 had different classification codes than the subject and are classified as a class 5-93, industrial building, and a class 2-01, residential garage, respectively, under the Cook County Real Property Assessment Classification Ordinance. The appellant provided no information about the neighborhood code for comparable #3. The appellant indicated the buildings ranged in age from 38 to 95 years old and ranged in size from 882 to 6,061 square feet of building area. Their improvement assessments ranged from \$336 to \$12,834 or from \$.38 to \$2.12 per square foot of building area. Using a 16% level of assessment, the appellant's counsel asserted the improvement assessments for the comparables reflect market values ranging from \$2.38 to \$13.23 per square foot of building area. The appellant contends the subject's improvement assessment be reduced to reflect a market value of \$13.23 per square foot of building area and be debased by a 16% level of assessment to arrive at an improvement assessment of \$21,175.

The property identified by PIN 14-30-403-007-0000, 2639 North Clybourn Avenue, is improved with a two-story multi-family dwelling of masonry construction with 1,300 square feet of building area and is 67 years old. This property is classified as a class 2-11, two to six apartments, over 62 years old, under the Cook County Real Property Assessment Classification Ordinance. This property has two apartments and a full unfinished basement. This parcel has 3,125 square feet of land area. The property has a land assessment of \$24,864 and an improvement assessment of \$14,537 or \$11.18 per square foot of building area.

With respect to this property the appellant submitted descriptions and assessment information on three comparables to demonstrate the improvement was inequitably assessed. The information provided by the appellant indicated the comparables had different neighborhood codes than the subject although each had the same classification code as the subject. The appellant indicated the buildings ranged in age from 90 to 123 years old and ranged in size from 2,860 to 5,768 square feet of building area. The comparables were of frame or masonry construction. Two comparables had basements with one having an apartment. The comparables had two to six apartments and one had a two-car detached garage. Their improvement assessments ranged from \$13,317 to \$56,240 or from \$4.66 to \$9.75 per square foot of building area. Using a 16% level of assessment, the appellant's

counsel asserted the improvement assessments for the comparables reflect market values ranging from \$29.10 to \$60.94 per square foot of building area. The appellant contends the subject's improvement assessment should be reduced to reflect a market value of \$29.10 per square foot of building area and be debased by a 16% level of assessment to arrive at an improvement assessment of \$6,053.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the parcels under appeal totaling \$129,453 was disclosed. It noted that the subject property consists of three separate parcels improved with a residential apartment building, a residential garage and a commercial building.

With respect to the commercial building located on PIN 14-30-403-006-0000, the board of review indicated the assessment totaling \$65,103 reflects a market value of \$171,323, which equates to \$49.23 per square foot of building area. The board of review submitted a copy of the subject's property record card which contained a schematic diagram of the dimensions of the subject building. To demonstrate the assessment was reflective of the property's market value the board of review provided information on five comparable sales improved with commercial buildings. The buildings ranged in size from 3,600 to 4,800 square feet of building area and in age from 33 to 113 years old. These properties sold from August 2001 to May 2005 for prices ranging from \$325,000 to \$1,800,000 or from \$65.00 to \$500.00 per square foot of building area, land included.

With respect to PIN 14-30-403-007-0000, which is improved with the two-story multi-family dwelling, the board of review provided two comparables. The comparables were improved with two-story multi-family dwellings with the same classification code and neighborhood code as the subject property. Each comparable was improved with a two-story building that contained 2,288 and 2,080 square feet of building area respectively. The comparables had either 3 or 2 apartments and were 118 and 57 years old, respectively. The comparables had improvement assessments of \$38,055 and \$33,926 or \$16.63 and \$16.31 per square foot of living area. The subject had an improvement assessment of \$14,537 or \$11.18 per square foot of living area. Based on these comparables the board of review contends the subject's assessment is uniform and accurate.

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 does not support a change in the assessment of the property under appeal.

The Board finds the appellant submitted no evidence to challenge the correctness of the assessment of PIN 14-30-403-005-0000, which is improved with a residential garage. Furthermore, the appellant did not request a reduction in the assessment of this

parcel. Based on this record the Board finds no change in the assessment of this parcels is justified.

The appellant contends the improvement assessment of the commercial building located on PIN 14-30-403-006-0000 is inequitable. 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 on this basis.

The Board gives little weight to the appellant's assessment inequity argument due to the fact that comparables #1 and #2 had different neighborhood codes than the subject. Additionally, comparable #2 and comparable #3 had different classification codes than the subject and are classified as a class 5-93, industrial building, and a class 2-01, residential garage, respectively, both dissimilar to the subject. The record contained only one commercial building, appellant's comparable #1, which was approximately 74% larger than the subject building. Furthermore, there was no information with respect to story height, construction and features associated with this building that would demonstrate the property was physically similar to the subject or had a market value similar to the subject. There was no showing that the subject property had a substantially disproportionately higher assessment in relation to its market value than this comparable property. Thus the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject was being inequitably assessed.

The Board further finds the board of review submitted sales data on five comparables that demonstrated the subject's assessment was not excessive in relation to the property's market value.

The appellant also argued assessment inequity with respect to PIN 14-30-403-007-0000, which is improved with a 67 year old two-story multi-family dwelling of masonry construction with 1,300 square feet of building area. The Board gave less weight to the appellant's comparables due to the fact they had different neighborhood codes than the subject property. Furthermore, these comparables were from 23 to 56 years older than the subject multi-family dwelling and were from approximately 120% to 343% larger than the subject building. The board of review provided two comparables that had the same neighborhood and classification codes as the subject property. Although larger than the subject multi-family dwelling they were more similar to the subject in size than were the appellant's comparables. These comparables had improvement assessments of \$16.31 and \$16.63 per square foot of building area. The subject has an improvement assessment of \$11.18 per square foot of building area, which is below the two most similar comparables in the record. Based on this record the Board finds the appellant did not demonstrate with clear and

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convincing evidence that the subject was being inequitably assessed.

In conclusion, based on this record, the Property Tax Appeal Board finds no change in the assessments of the properties under appeal 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. Lerski

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: December 23, 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.