



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

APPELLANT: George Machev
DOCKET NO.: 06-28041.001-R-1
PARCEL NO.: 16-01-200-011-0000

The parties of record before the Property Tax Appeal Board are George Machev, the appellant, by attorney James E. Doherty, of Thomas M. Tully & Associates 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: \$ 7,366
IMPR.: \$ 56,762
TOTAL: \$ 64,128

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with two improvements situated on one 3,475 square foot parcel. Building #1 is a 103 year old, three-story, 4,580 square foot, masonry, multifamily dwelling that contains four apartment units including one basement apartment. Building #2 is 119 year old, two-story, 2,250 square foot, masonry, two-story, multifamily dwelling that contains two apartments. Features include a full unfinished basement and a two-car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process for building #1 as the basis of the appeal. Equity data was not submitted for building #2. In support of the claim, the appellant submitted information on six suggested comparable properties. They consist of two-story frame or masonry multifamily dwellings that range in age from 87 to 112 years old and range in size from 4,068 to 4,533 square feet of living area. Features include a full unfinished basement and a one or a two-car garage. The comparables have improvement assessments ranging from \$8.42 to \$9.69 per square foot of living area. The appellant's evidence combined the improvement assessment for subject buildings #1 and #2 for a total assessment of 64,128 or \$12.39 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 combined final assessment of \$64,128 for the subject buildings #1 and #2 was disclosed. Subject building #1's improvement assessment was \$37,463 or \$8.17 per square foot of living area. Subject building #2's improvement assessment was \$19,299 or \$8.57 per square foot of living area. The board of review presented descriptions and assessment information on a total of ten suggested comparable properties located in the subject property's neighborhood code and consisting of two-story or three-story, frame or masonry, multifamily dwellings that range in age from 83 to 128 years old and range in size from 2,466 to 6,936 square feet of living area. Features include a full finished or an unfinished basement and a one-car or a two-car garage. The property characteristics printouts for all ten suggested comparables were provided; however, only three properties were listed on the grid sheet. These properties have improvement assessments ranging from \$6.76 to \$13.83 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a letter asserting that several of the board of review's suggested comparable properties are located over one mile away from the subject property. It also asserted that the subject property and the appellant's suggested comparable properties are all located in the 200 block of the Sidwell map. In addition, the appellant's rebuttal letter asserts that two of the board of review's comparable properties are significantly larger than the subject property.

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.

The Board finds that comparables #1, #4 and #5 submitted by the appellant were the most similar to the subject in location, size, style, and exterior construction. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$8.42 to \$9.69 per square foot of living area. The subject's improvement assessment of \$8.17 per square foot of living area is below the range established by the most similar comparables. 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 no reduction in the subject's assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill2d. 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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

[Handwritten Signature]

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Member

Member

[Handwritten Signature]

[Handwritten Signature]

Member

Acting 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: November 18, 2011

[Handwritten Signature]

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.