



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

APPELLANT: George Machev  
DOCKET NO.: 06-29200.001-R-1  
PARCEL NO.: 16-01-200-010-0000

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.:** \$42,261  
**TOTAL:** \$49,627

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 103 year old, three-story, masonry, multi-family dwelling. It contains 3,546 square feet of living area and is situated on a 3,475 square foot lot. Features include a full unfinished basement, three full baths and a two-car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted descriptive and assessment data for eight suggested comparables all within the subject's same neighborhood code. The properties were improved with a two- or three-story, multi-family dwelling with either masonry or frame exterior construction. They range: in age from 93 to 113 years; in size from 4,320 to 6,432 square feet of living area; and in improvement assessment from \$8.04 to \$11.52 per square foot. The subject's improvement assessment is \$11.92 per square foot of living area. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$49,627 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment data relating to four suggested comparables located within the subject's same neighborhood code. The properties are improved with a three story, masonry, multi-family dwelling. They range: in age from 7 to 108 years; in size from 2,572 to 3,228 square feet of living area; and in improvement assessment from \$11.75 to \$14.64 per square foot. Amenities for property include full finished or unfinished basement space, two-car garage area for suggested comparable #4 and central air conditioning for suggested comparables #2 and #3.

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 parties submitted a total of 12 comparable properties for the Board's consideration. The Board finds that comparables #2, #6 and #7 submitted by the appellant as well as comparable #4 submitted by the board of review are most similar to the subject in style, age, and/or amenities. In analysis, the Board accorded the most weight to these comparables. These comparables ranged in improvement assessments from \$9.32 to \$14.39 per square foot of living area. The subject's improvement assessment at \$11.92 per square foot is within the range established by these comparables.

The Board accorded diminished weight to the remaining properties due to a disparity in improvement exterior construction, design, and/or age.

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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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: March 23, 2012

*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.