



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

APPELLANT: John Bostjancich
DOCKET NO.: 06-29503.001-C-1
PARCEL NO.: 14-33-414-022-0000

The parties of record before the Property Tax Appeal Board are John Bostjancich, the appellant, by attorney Thomas M. Battista, of Law Offices of Thomas M. Battista in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a 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: \$15,426
IMPR.: \$72,800
TOTAL: \$88,226

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 118 year old, three-story, masonry, single-family row house. It contains 2,600 square feet of living area and is situated on a 1,472 square foot lot. Features include a full unfinished basement, one-and-one-half baths, and two fireplaces.

The appellant, with counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this claim, the appellant submitted a letter from Roger Lutt, a local real estate broker. The letter states that, in Mr. Lutt's opinion, the subject property needs approximately \$300,000 to \$400,000 in repair and renovation in order to bring it to the same condition as nearby properties.

The appellant also submitted assessment, square footage of improvement data, and photos for three suggested comparable single-family row houses located in the subject property's subarea with one located next door to the subject property. The

appellant did not submit additional descriptions of the suggested comparables. The suggested comparables range in size from 2,080 to 2,689 square feet of living area. These properties have improvement assessments that range from \$17.49 to \$23.50 per square foot of living area. The subject's improvement assessment is \$28.00 per square foot of living area.

At hearing, the appellant testified that, in 2006, the subject property was in need of extensive repairs including: window replacement; tuck pointing; new flooring; kitchen and bathroom remodeling; heating system replacement; and, electrical rewiring. The appellant also testified that he had been inside of the suggested comparable property located at 168 Eugenie St. (Appellant's comparable #2). According to the testimony, this comparable was gutted and completely renovated in the late 1990's. 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 assessment of \$88,226 was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information regarding four suggested comparable properties located in the subject property's subarea. The suggested comparables consist of three-story, masonry single-family row houses that range in age from 118 to 138 years old and range in size from 2,292 to 2,689 square feet of living area. Features include a full unfinished basement, two to three-and-one-half baths, and two fireplaces for one of the suggested comparables. These properties have improvement assessments that range from \$34.97 to \$43.03 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 seven suggested comparables for the Board's consideration. The Board finds that the appellant submitted incomplete data on two properties; thereby, prohibiting a comparability analysis. The Board finds that one comparable discussed by the appellant at hearing is not sufficient evidence to meet his burden of proof. In contrast, the board of review submitted assessment and descriptive information for four equity comparables that support the subject's assessment. The Board

finds comparables #1, #2 and #3 submitted by the board of review to be the most similar to the subject in, size, design and amenities. These comparables had improvement assessments that ranged from \$34.97 to \$43.03 per square foot of living area. The subject's improvement assessment of \$28.00 per square foot of living area is below the range established by the most similar comparables. After considering adjustments and the differences in the appellant's 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

Mario Morris

Member

J.R.

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 18, 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.