



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

APPELLANT: Bogdan Dola  
DOCKET NO.: 06-29954.001-R-1  
PARCEL NO.: 13-19-426-039-0000

The parties of record before the Property Tax Appeal Board are Bogdan Dola, the appellant, by attorney Lisa A. Marino, of Marino & Assoc., 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:** \$ 15,408  
**IMPR.:** \$ 54,237  
**TOTAL:** \$ 69,645

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story mixed-use and multi-family building of masonry construction containing 6,572 square feet of building area. The building is 22 years old, and it has five apartment units, three commercial units, a partial unfinished basement, central air conditioning, and a two-car attached garage. The subject has a classification code of 2-12 under the Cook County Real Property Assessment Classification Ordinance, and it is located in Chicago, Jefferson Township, Cook County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. In support of the assessment inequity argument, the appellant submitted information on three comparable properties described as masonry mixed-use and multi-family buildings. The comparables have the same assigned classification code as the subject, and one is located in the same block as the subject. The buildings range in age from 22 to 45 years old and in size from 2,700 to 10,000 square feet of building area. Each comparable has a partial unfinished basement and central air conditioning; however, the appellant did not disclose the number of apartment/commercial units in each building. The comparables have improvement assessments ranging from \$5.98 to \$7.42 per square foot of building area. The subject's improvement assessment is \$8.25 per square foot of

building area. In her brief, the appellant's counsel argued the average improvement assessment for the comparables was \$6.87 per square foot, which should be applied to the subject's improvement resulting in a revised improvement assessment of \$45,150 and a total revised assessment of \$60,558.

The appellant's attorney also argued the subject's actual vacancy rate for 2006 was 25%. Counsel applied the 75% occupancy factor to the subject's 2006 improvement assessment. According to the appellant's attorney, the revised improvement assessment should be \$40,678 resulting in a total assessment of \$56,086. Counsel argued that since the subject was being assessed at 16% of total market value, the revised total assessment would indicate a market value of \$350,538.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$69,645 was disclosed. The subject's assessment reflects a market value of approximately \$688,192 or \$104.72 per square foot of building area, land included, when applying the 2006 three year median level of assessment for Cook County class 2 property of 10.12%. (See 86 Ill.Admin.Code 1910.59(c)(2)).

To demonstrate the subject is correctly assessed, the board of review presented descriptions and assessment information on four comparable properties consisting of two-story masonry multi-family buildings. The comparables have the same assigned neighborhood and classification codes as the subject, and one is located in the same block as the subject property. The comparables range in age from eight to seventy-four years old and in size from 3,282 to 3,689 square feet of building area. Three buildings have two apartment units and one commercial unit, and one building has four apartment units and one commercial unit. Each comparable has an unfinished basement, either full or partial; two buildings have central air conditioning; and one comparable has a garage. The comparables have improvement assessments that range from \$10.27 to \$15.04 per square foot of building area. The subject has an improvement assessment of \$8.25 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 in the record does not support a reduction in the subject's assessment.

The appellant argued in part assessment inequity 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 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 the appellant did not demonstrate unequal treatment by clear and convincing evidence.

The record contains descriptions and assessment information on seven comparables submitted by the parties. All of the comparables submitted by both parties were masonry mixed-use and multi-family buildings. None of the comparables were similar to the subject in size, and only one was similar in age. Although none of these comparables was sufficiently similar to the subject, the Board notes that all of the comparables submitted had improvement assessments that ranged from \$5.98 to \$15.04 per square foot of building area. The subject's improvement assessment of \$8.25 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 per square foot improvement assessment is equitable and a reduction in the subject's assessment is not justified.

The appellant also argued overvaluation as an alternative basis of the appeal. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board finds the subject's total assessment of \$69,645 reflects a market value of approximately \$688,192 or \$104.72 per square foot of building area, land included, when applying the 2006 three year median level of assessment for Cook County class 2 property of 10.12%. (See 86 Ill.Admin.Code 1910.59(c)(2)).

The appellant's counsel attempted to formulate an overvaluation argument by applying the subject's 2006 vacancy rate to the subject's 2006 improvement assessment. The Board finds the appellant's argument that the subject's assessment should be reduced by applying a vacancy rate unconvincing. In Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970), the court stated:

[I]t is the value of the "tract or lot of real property" which is assessed, rather than the value of the interest presently held. . . [R]ental income may of course be a relevant factor. However, it cannot be the controlling factor, particularly where it is admittedly misleading as to the fair cash value of the property involved. . . [E]arning capacity is properly regarded as the most significant element in arriving at "fair cash value".

Many factors may prevent a property owner from realizing an income from property that accurately reflects its true earning capacity; but it is the capacity for earning income, rather than the income actually derived, which reflects "fair cash value" for taxation purposes. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d at 431.

Based on this record, the Board finds a reduction to the subject's assessment based on overvaluation is not justified.

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 J. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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 20, 2011

*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.