



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

APPELLANT: Maria & Ivan Cegur  
DOCKET NO.: 06-30446.001-R-1  
PARCEL NO.: 13-12-304-033-0000

The parties of record before the Property Tax Appeal Board are Maria & Ivan Cegur, the appellant(s), by attorney G. Terence Nader, of Schoenberg Finkel Newman & Rosenberg LLC 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:** \$ 8,249  
**IMPR.:** \$ 38,461  
**TOTAL:** \$ 46,710

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 3,750 square foot parcel of land improved with a 95-year old, two-story, masonry, multi-family dwelling containing 2,520 square feet of building area, two baths, two fireplaces, and a full, unfinished basement. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

In support of the equity argument, the appellant submitted assessment data and descriptions on four properties suggested as comparable to the subject and located within 1.60 miles of the subject. The data in its entirety reflects that the properties are improved with two-story, masonry or frame, multi-family dwellings with two or three baths and, for three properties, a full basement. The properties range: in age from 51 to 88 years; in size from 3,136 to 3,178 square feet of building area; and in improvement assessments from \$11.82 to \$13.10 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$38,461, or \$15.26 per square feet of building area. In support of the assessment, the board assessment data and descriptions on four properties suggested as comparable to the subject and located within one-quarter of a mile of the subject. The data in its entirety reflects that the properties are two-story, masonry, multi-family dwellings with two or two and one-half baths. Two properties contain two fireplaces each and all have a full basement with one finished. The properties range: in age from 86 to 90 years; in size from 2,300 to 2,508 square feet of building area; and in improvement assessments from \$15.46 to \$15.68 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted evidence of additional comparables and market statistics for the subject's area. The Official Rules of the Property Tax Appeal Board prohibit the submission of new evidence as rebuttal and, therefore, this evidence cannot be considered by the PTAB. 86 Ill.Admin.Code 1910.66.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Appellants 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, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. *Property Tax Appeal Board Rule* 1910.65(b). Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellant has not met this burden and that a reduction is not warranted.

The parties presented assessment data on a total of eight equity comparables. The PTAB finds the board of review's comparables most similar to the subject in construction, design, size, location and age. The properties are improved with two-story, masonry, multi-family dwellings. The properties range: in age from 86 to 90 years; in size from 2,300 to 2,508 square feet of building area; and in improvement assessments from \$15.46 to \$15.68 per square foot of building area. In comparison, the subject's improvement assessment of \$15.26 per square foot of building area is within the range of these comparables.

After considering adjustments and the differences in the comparables when compared to the subject, the PTAB finds the subject's per square foot improvement assessment is supported 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

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn P. 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: October 21, 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.