



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

APPELLANT: Ljubica & Radu Silveanu
DOCKET NO.: 07-22547.001-R-1
PARCEL NO.: 14-28-113-018-0000

The parties of record before the Property Tax Appeal Board are Ljubica & Radu Silveanu, the appellants, by attorney Thomas J. Thorson in Oak Park, 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: \$ 35,016
IMPR.: \$ 99,672
TOTAL: \$ 134,688

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a three-story multi-family building of masonry construction containing 4,589 square feet of building area. The building is 113 years old. Features of the building include three apartment units, a full finished basement, and a one-car detached garage.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted information on four comparable properties on their grid analysis, and they also submitted a list with three additional comparables. However, the appellants did not provide descriptive information for these three additional comparables other than address, parcel index number, and square feet of building area. The four comparables listed on the grid analysis are described as masonry multi-family buildings that range in age from 103 to 120 years old. The appellants did not disclose the number of stories, but the comparables have the same assigned classification code as the subject property. The comparables are located on the same street as the subject, and they are two or four blocks from the subject. The comparables range in size from 4,404 to 5,929 square feet of building area. Three of the comparables have unfinished basements, and one has a finished basement with an apartment. One comparable has a two-car detached garage. The comparables have improvement assessments ranging from \$15.69 to \$16.64 per

square foot of building area. The subject's improvement assessment is \$21.72 per square foot of building area. Based on this evidence, the appellants 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 final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of three-story masonry multi-family buildings that range in age from 97 to 113 years old. The comparables all have the same neighborhood and classification codes as the subject, and two are located one-quarter mile from the subject. The comparables range in size from 3,732 to 4,686 square feet of building area, and they have two or three apartment units. Three buildings have full unfinished basements, and one has a full basement finished with an apartment. One comparable has central air conditioning and two fireplaces, and two other comparables have a garage. These properties have improvement assessments ranging from \$21.72 to \$29.30 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 this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellants contend 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 appellants have not met this burden.

Both parties submitted a total of eleven equity comparables. The three additional comparables provided by the appellants received little weight in the Board's analysis, because the appellants did not provide enough information to indicate whether they were actually comparable to the subject property. The remaining eight comparables were all masonry multi-family dwellings like the subject, and they were also generally similar to the subject in age. The appellants' comparable numbered one was much larger than the subject, and the comparables numbered two through four by the board of review were much smaller. As a result, these comparables received reduced weight in the Board's analysis. The Board finds the appellants' comparables numbered two through four and the comparable numbered one by the board of review were most similar to the subject in size. They were also very similar in location. 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 \$15.84 to \$21.72 per square foot of building area. The subject's

improvement assessment of \$21.72 per square foot of building area is identical to the assessment at the upper end of this range. 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 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 M. Louie

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: April 22, 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.