



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

APPELLANT: Mike Dragovich
DOCKET NO.: 07-24148.001-R-1 through 07-24148.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Mike Dragovich, the appellant(s), by attorney Michael Griffin 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:

| DOCKET NO | PARCEL NUMBER | LAND | IMPRVMT | TOTAL |
|------------------|--------------------|--------|---------|----------|
| 07-24148.001-R-1 | 14-30-403-005-0000 | 24,864 | 85 | \$24,949 |
| 07-24148.002-R-1 | 14-30-403-006-0000 | 29,687 | 35,416 | \$65,103 |
| 07-24148.003-R-1 | 14-30-403-007-0000 | 24,864 | 14,537 | \$39,401 |

Subject only to the State multiplier as applicable.

ANALYSIS

The subject properties consist of three parcels of land. The first parcel (14-30-403-005-0000) is improved with a residential garage and classified as 2-01. The second parcel (14-30-006-0000) is improved with a commercial building classified as 5-92. The third parcel (14-30-007-0000) is improved with a two-story apartment building containing two units and classified as 2-11. The appellant via counsel argued that the fair market value of the subject was not accurately reflected in its assessed value based on a contention of law.

In support of the argument, the appellant submitted a brief arguing that the county has misclassified the second parcel as a 5-92 and that it should be classified as a 2-12 based on the fact that it contains one apartment and one commercial space and contain less than 20,000 square feet. The appellant states that the second property consists of two buildings with a common wall. Appellant also submitted a small, blurry, black and white photograph of the front view of subject. No further evidence was submitted. Based on this evidence, the appellant requested change in the classification and the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment for the first

parcel of \$24,949 was disclosed. The board of review also submitted the property characteristic printouts for all three parcels of land. Based on this evidence, the board of review requested change in the classification and the subject's assessment.

At hearing, the appellant's attorney argued that the second parcel meets the requirements by definition for a 2-12 classification in that it is a mixed use commercial and residential building and contains less than 20,000 square feet of building area. Specifically, the attorney stated that the second parcel contains one commercial space and one apartment. The appellant upon request from the administrative law judge could not produce anything in the evidence to show that the properties meet the requirements for a 2-12 classification. No further evidence was provided other than a small, blurry, black and white photograph of the subject.

The board of review analyst, Mr. Roland Lara, argued that since the appellant's attorney did not submit any supporting evidence other than a narrative brief and a small black and white photograph of the subject, the appellant has failed to meet the burden of proof for a class change.

The appellant's attorney requested a continuance in order to submit additional evidence such as additional photographs, survey, or blue prints to support the class change. Mr. Lara objected to a continuance. The administrative law judge denied the appellant's request for a continuance based on the fact that appellant's attorney failed to submit any evidence in the initial pleadings that would need clarification and thus, any additional evidence under the PTAB rules would be considered new evidence and therefore, barred. 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 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. When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3d Dist. 2002; Winnbago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d (2d Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill. Admin. Code 1910.65(c). Having considered the evidence presented, the Board concludes that the evidence indicates a reduction in the subject's assessment is not warranted.

The PTAB finds the appellant failed to present sufficient evidence to establish that the second parcel of the subject

property was incorrectly classified as a class 5-92. There was no evidence submitted as to the layout of the building such as blueprints, photographs or survey identifying the parcel as a mixed-use building containing less than 20,000 square feet of building area. The fact that the second parcel contains a mixed use building and contains less than 20,000 square feet per the appellant's brief is insufficient to establish that the subject is incorrectly classified. Therefore, the PTAB finds the subject property is not overvalued based on classification.

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.



Chairman



Member



Member



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: November 30, 2012



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.