



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

APPELLANT: Alex Drapatsky
DOCKET NO.: 07-25697.001-R-1
PARCEL NO.: 25-12-229-025-0000

The parties of record before the Property Tax Appeal Board are Alex Drapatsky, the appellant, by attorney Steven Kandelman, of Sarnoff & Baccash in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$2,688
IMPR: \$3,034
TOTAL: \$5,722

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 58 year old, one-and-one-half story, frame and masonry, single-family townhome. It contains 981 square feet of living area and is situated on a 4,480 square foot lot. Features include a partial unfinished basement and one bathroom.

The appellant, via counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process and that the market value of the subject property is not accurately reflected in its assessed value as the bases of the appeal.

In support of the equity claim, the appellant submitted descriptions and assessment information regarding six suggested comparable properties located in the subject's neighborhood code. The suggested comparables are described as one-and-one-half-story, masonry or frame and masonry, single-family townhomes that are 53 years old range and in size from 1,086 to 1,405 square feet of living area. Features include a partial basement, one bathroom, and a one-car garage. These properties have improvement assessments that range from \$4.57 to \$5.97 per square foot of

living area. The subject's improvement assessment is \$7.03 per square foot of living area.

In support of the overvaluation argument, the appellant indicated, on the PTAB appeal form, that the subject was purchased in November 2004 from Citifinancial Services for \$57,000. No other documentation regarding this sale was submitted. Based on this evidence, the appellant requested a reduction.

The board of review submitted its "Board of Review Notes on Appeal" wherein a copy of the appellant's 2007 board of review appeal and supporting documentation was submitted. Included in this submission was a settlement statement and a Cook County Recorder of Deeds web site print out that both indicate the appellant purchased the subject property in November 2004 for \$57,000. The board of review also submitted an affidavit signed by the appellant that stated the subject was purchased in an arm's-length transaction.

The board of review also submitted a grid sheet wherein the subject's total assessment of \$9,587 and improvement assessment of \$6,899 or \$7.03 per square of living area were disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information regarding three suggested comparable properties located on the subject property's block. The suggested comparables consist of one-and-one-half-story, frame and masonry, single-family townhomes that are 58 years old and contain 981 square feet of living area. Features include a partial unfinished basement and one bathroom. These properties have improvement assessments that range from \$6.82 to \$7.03 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.

As to the appellant's equity argument, 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 nine comparable properties for the Board's consideration. The Board finds the comparables submitted by the board of review are the most similar to the subject in size, location, and amenities. 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 \$6.82 to \$7.03 per square foot of living area. The subject's improvement assessment of \$7.03 per

square foot of living area is within the range established by the most similar comparables. 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 no reduction in the subject's assessment based on equity is warranted.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill2d. 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed.

Regarding the appellant's overvaluation argument, 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 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd 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 PTAB concludes that the evidence indicates a reduction is warranted.

The PTAB finds the best evidence of market value is the sale of the subject in November 2004 for \$57,000. Both the appellant and the board of review submitted un-rebutted evidence of this sale. In addition, the settlement statement shows broker fees which support the arm's length nature of the sale. The subject's assessment reflects a market value greater than the purchase price.

Based on this record the Property Tax Appeal Board finds that the subject property had a market value of \$57,000 for the 2007 assessment year. Since market value has been determined, the 2007 three year median level of assessment for class 2 property as established by the Illinois department of Revenue of 10.04% shall apply and a reduction is 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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.