



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

APPELLANT: Rose Bozic  
DOCKET NO.: 07-25943.001-R-1  
PARCEL NO.: 10-15-132-002-0000

The parties of record before the Property Tax Appeal Board are Rose Bozic, the appellant, by attorney Mitchell L. Klein of Schiller Klein PC, 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: \$7,875  
IMPR.: \$58,950  
TOTAL: \$66,825**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story multi-family dwelling of masonry construction containing 3,886 square feet of living area. The building is 42 years old. Features of the improvement include four apartments, a partial unfinished basement, central air conditioning and a 2.5-car attached garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as two-story masonry constructed multi-family dwellings that range in age from 41 to 48 years old. The comparable dwellings range in size from 3,661 to 4,984 square feet of living area. The data provided by the appellant indicated the comparables had either two or four units. Each comparable had a full basement with one being finished with a recreation room. One comparable had central air conditioning and two comparables had two-car attached garages. The comparables have improvement assessments ranging from \$14.76 to \$14.97 per square foot of living area. The subject's improvement assessment is \$15.63 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$57,798 or \$14.87 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$68,615 was

disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story masonry constructed multi-family dwellings that range in age from 41 to 55 years old. The multi-family dwellings range in size from 3,430 to 3,806 square feet of living area and each has three apartments. Three comparables have basements with two being finished with recreation rooms. Each comparable has central air conditioning, one comparable has two fireplaces and three comparables have either a 2 or 2.5-car detached garage. These properties have improvement assessments ranging from \$52,992 to \$58,486 or from \$15.37 to \$15.55 per square foot of living 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 warranted.

The appellant contends 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 a reduction is warranted.

The Board finds the comparables #2 and #3 submitted by the appellant and comparables #2 and #3 submitted by the board of review are similar to the subject in size, style, exterior construction, features and age. These comparables had improvement assessments that ranged from \$54,512 to \$58,486 or from \$14.89 to \$15.53 per square foot of living area. The subject's improvement assessment of \$60,740 or \$15.63 per square foot of living area is above the range established by the most similar comparables. After considering adjustments and the differences in both parties' most similar comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. 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: October 22, 2010

*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.