



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

APPELLANT: Bogdan Hrabovytch
DOCKET NO.: 07-25994.001-R-1
PARCEL NO.: 10-27-106-031-0000

The parties of record before the Property Tax Appeal Board are Bogdan Hrabovytch, the appellant, 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: \$7,527
IMPR.: \$24,760
TOTAL: \$32,287**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of masonry construction containing 940 square feet of living area. The dwelling is 61 years old. Features of the home include a full unfinished basement, a fireplace and a two-car detached garage. The subject property has a 5,535 square foot parcel.

The appellant indicated on the appeal petition his complaint was based on comparable sales. The appellant also submitted a written narrative arguing the assessment increase from 2006 to 2007 was excessive. The appellant also submitted information on four comparable properties described as one-story masonry dwellings that range in age from 52 to 59 years old. The comparable dwellings range in size from 918 to 999 square feet of living area. Three comparables have basements, one comparable has central air conditioning, two comparables have fireplaces and two comparables have garages. The comparables have improvement assessments ranging from \$1,565 to \$16,471 or from \$1.60 to \$16.50 per square foot of living area. The subject's improvement assessment is \$24,760 or \$26.34 per square foot of living area. The comparables have parcels ranging in size from 2,950 to 4,305 square feet with land assessments ranging from \$4,012 to \$5,854 or \$1.36 per square foot of land area. The subject has a land assessment of \$7,527 or \$1.36 per square foot of land area. Based on this evidence, the appellant requested a reduction in

the subject's improvement assessment to \$19,990 and a reduction in the land assessment to \$5,550.

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 one-story masonry constructed dwellings that range in age from 51 to 55 years old. The dwellings range in size from 945 to 967 square feet of living area. Each comparable has a full basement with three being finished with recreation rooms, each as central air conditioning and each comparable has a two-car garage. These properties have improvement assessments ranging from \$27,541 to \$28,271 or from \$28.74 to \$29.70 per square foot of living area. The same comparables have parcels ranging in size from 4,920 to 4,926 square feet of land area with land assessments ranging from \$6,691 to \$6,699 or \$1.36 per square foot of land 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.

First, the Board finds the appellant asserted on the appeal form that his complaint was based on comparable sales. The Board finds the appellant submitted no comparable sales to support this alleged argument. The appellant also argued the subject's assessment increase from 2006 to 2007 was excessive. The Board finds the appellant provided no market data to demonstrate the subject's 2007 assessment was excessive in relation to the subject's fair cash value. Therefore, the Board finds the appellant failed to meet his burden of going forward with sufficient evidence on this aspect of his appeal.

The Board will next consider the appeal under the assumption the appellant is arguing unequal treatment in the subject's 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 appellant has not demonstrated the subject property is inequitably assessed with clear and convincing evidence.

With respect to the land assessment, the record contains eight comparables with the same neighborhood code as the subject. Each of the comparables has a land assessment of \$1.36 per square foot of land area. The subject has a land assessment of \$1.36 per square foot of land area. The Board finds the subject's land assessment is equivalent to the comparables on a per square foot basis. Based on this record the Board finds the subject's land assessment is uniform.

The Property Tax Appeal Board further finds the comparables submitted by the appellant and the board of review are similar to the subject in location, size, style, exterior construction, features and age. The Board finds appellant's comparable #4 appears to be an outlier with an improvement assessment of \$1.60 per square foot of living area and gives it little weight. The seven remaining comparables have improvement assessments ranging from \$12.51 to \$29.70 per square foot of living area. The subject's improvement assessment of \$26.34 per square foot of living area is within the range established by these 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 a reduction in the subject's assessment is not warranted.

In conclusion the Board finds the assessment of the subject property as established by the board of review is correct.

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: June 18, 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.