



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

APPELLANT: AKLA Properties  
DOCKET NO.: 08-21946.001-R-1  
PARCEL NO.: 14-18-315-007-0000

The parties of record before the Property Tax Appeal Board are AKLA Properties, the appellant, by attorney Adam E. Bossov, of Law Offices of Adam E. Bossov, P.C., 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:

**LAND:** \$21,400  
**IMPR:** \$118,600  
**TOTAL:** \$140,000

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a three-story, three unit multi-family dwelling of masonry construction containing 5,663 square feet of living area. Features include central air conditioning and a four-stall carport. The dwelling is 2 years old and is located Lakeview Township Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant, by counsel, submitted information on fifteen comparable properties described as two or three-story masonry multi-family dwellings that range in age from 49 to 103 years old. The dwellings range in size from 3,564 to 6,852 square feet of living area. Thirteen of the comparables have full basements. None of the comparables have central air conditioning. Ten comparables have from 1 to 3.5-car garages. The comparables have improvement assessments ranging from \$50,900 to \$71,840 or from \$8.20 to \$15.23 per square foot of living area. The subject's improvement assessment is \$118,600 or \$20.94 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to reflect the average per square foot assessment of the comparables.

The appellant also argued that the subject property was incorrectly classified under the Cook County Classification Ordinance. The subject property is classified as a 2-97 special residential property. This classification is assigned to condominium buildings in the first year of construction before division into individual units. In his submissions, the appellant's attorney indicates the owners have never filed a condominium declaration and that all other similar properties in the subject's neighborhood are classified as 2-11 multi-family residence. All of the comparables utilized in the appellant's inequity argument are classified as 2-11 buildings. For equity and uniformity, the appellant requested the Property Tax Appeal Board reclassify the subject property as a 2-11 building.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$140,000 was disclosed. In a letter the board of review called into question the comparables submitted by the appellant. The board indicated the comparables are "substantially older and inferior to the subject building". Based upon this evidence the board of review believed the reduction granted at the board of review level was reflective of an equitable assessment and 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 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 the appellant has not met this burden.

The Property Tax Appeal Board gave little weight to the comparables submitted by the appellant primarily due the great age discrepancy when compared to the subject. All the comparables are significantly older when compared to the subject. The comparables range in age from 49 to 103 years old, while the subject is only 2 years old. The comparables have per square foot assessments from \$8.20 to \$15.23 per square foot. The Board finds the subject's improvement assessment of \$20.94 per square foot of living area is well justified given its newer age and superior features. Therefore, no reduction is warranted.

For these reasons the Property Tax Appeal Board finds the appellant did not demonstrate by clear and convincing evidence that the subject was inequitably assessed or that an assessment reduction based on uniformity is justified.

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

*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: January 31, 2013

*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.