



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

APPELLANT: Bogdan Dola  
DOCKET NO.: 08-25293.001-R-1  
PARCEL NO.: 13-19-426-039-0000

The parties of record before the Property Tax Appeal Board are Bogdan Dola, the appellant, by attorney Lisa A. Marino, of Marino & Assoc., PC 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: \$15,408  
IMPR.: \$54,237  
TOTAL: \$69,645**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel is improved with a class 2-12, 2-story multi-family dwelling of masonry construction. The building contains 6,572 square feet of building area and is 22 years old. The building features a partial unfinished basement, central air conditioning and a 2-car garage. The property is located in Chicago, Jefferson Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process and contention of law. The appellant submitted information on three comparable properties described as 2-story class 2-12 masonry multi-family dwellings. The buildings range in age from 25 to 48 years old and range in size from 2,700 to 10,000 square feet of building area. The comparables feature partial unfinished basements and central air conditioning. The comparables have improvement assessments ranging from \$19,462 to \$66,172 or from \$5.98 to \$7.42 per square foot of building area. The subject has an improvement assessment of \$54,237, or \$8.25 per square foot of building area.

The appellant also argued that the subject property had a vacancy rate of 73% for all of assessment year 2008. Based on this evidence, the appellant requested an occupancy factor of 27% be applied to the subject's improvement assessment.

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

disclosed. In support of the subject's assessment, the board of review presented descriptions and information on four comparable properties improved with class 2-12, 2-story masonry multi-family dwellings. These buildings range in age from 39 to 71 years and range in size from 5,360 to 6,000 square feet of living area. The comparables feature partial unfinished basements. Two have central air conditioning and one features 6 fireplaces and a 3-car garage. These properties have improvement assessments ranging from \$24,083 to \$49,027 or from \$4.01 to \$8.73 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 Property Tax Appeal Board further finds the evidence in the record does not support a reduction in the subject's assessment.

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 Board gave less weight to the appellant's comparables and to the board of review comparable #4 due to differences with the subject in size, age and/or location. The board of review comparables #1, #2 and #3 were most similar to the subject in age, size, style and exterior construction. These comparables have improvement assessments ranging from \$4.01 to \$8.73 per square foot of building area. The Board finds the subject's improvement assessment of \$8.25 per square foot of building area falls within the range established by these most similar comparables. Therefore, the Board finds the subject's assessment is equitable and no reduction is warranted.

Regarding the vacancy argument, the Board finds the appellant submitted no evidence of market value or vacancy rates for similar type properties. Without this evidence the Board finds it impossible to know if the vacancy rate is a result of location, economics, poor management, above market asking rents or any of a number of other relevant factors that were not disclosed. The Board finds there is no credible evidence in the record to indicate the market value reflected in the assessment is not indicative of the subject's value in 2008 when vacancy is considered. The Board further finds no explanation for the vacancy rate of 73% was given. Rather, the appellant's attorney simply stated the subject's vacancy rate, applied the purported vacancy rate to the improvement assessment and argued the calculation justified a significant assessment reduction. The Board finds this evidence is insufficient to support a reduction in the subject's improvement assessment.

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

*[Signature]*

Member

*[Signature]*

Member

*[Signature]*

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: May 24, 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.