



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

APPELLANT: Bogdan Dola  
DOCKET NO.: 08-25295.001-R-1  
PARCEL NO.: 13-19-426-029-0000

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: \$9,880  
IMPR.: \$59,811  
TOTAL: \$69,691**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is located in neighborhood code 140 and is improved with a 2-story class 2-12 multi-family dwelling of masonry construction containing 10,000 square feet of building area. The building is 39 years old. Features of the building include a partial unfinished basement and central air conditioning. The property has a 6,500 square foot site and is located in Chicago, Jefferson Township, Cook County.

The appellant's appeal is based on assessment equity and contention of law<sup>1</sup>. The appellant submitted information on three comparable properties described as 2 or 3-story<sup>2</sup> class 2-12 multi-family dwellings of masonry construction. They range in size from 6,174 to 14,376 square feet of building area. The buildings range in age from 50 to 113 years. Two comparables are in neighborhood code 70 and one is in neighborhood code 150. The comparables feature partial unfinished basements. Two have central air conditioning. The comparables have improvement assessments ranging from \$26,980 to \$52,233 or from \$3.86 to \$4.94 per square foot of building area. The subject's improvement assessment is \$59,811 or \$5.98 per square foot of

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<sup>1</sup> The appellant did not submit any argument or evidence regarding the contention of law issue. Therefore, it will not be considered in this decision.

<sup>2</sup> Based on photographic evidence.

building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$43,900 or \$4.39 per square foot of building area.

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 improved with 2-story class 2-12 multi-family dwellings of masonry construction that range in size from 4,700 to 6,000 square feet of building area. The buildings range in age from 39 to 71 years. Each has the same neighborhood code as the subject property. Features of the comparables include partial unfinished basements. Two comparables features central air conditioning and one has 6 fireplaces and a 3-car garage. These properties have improvement assessments ranging from \$24,083 to \$49,027 or from \$4.01 to \$9.02 per square foot of building 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.

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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds neither party submitted comparables that were particularly similar to the subject. Both parties' comparables differed substantially in size from the subject. All of the appellant's comparables were in different neighborhoods than the subject. Appellant's comparables #1 and #3 were older than the subject and comparable #1 was a 3-story building. However, the Board is bound to make a determination of the subject's correct assessment, regardless of the quality of the evidence. The Board finds both parties submitted comparables with improvement assessments ranging from \$3.86 to \$9.02 per square foot of living area. The subject's improvement assessment of \$5.98 per square foot of living area falls within the range established by both parties' comparables. After considering adjustments and differences in both parties' comparables, the Board finds the subject's assessment is equitable and no 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.



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Chairman



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Member

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Member



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Member



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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



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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.