



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

APPELLANT: Robert Vujovich
DOCKET NO.: 08-25682.001-R-1
PARCEL NO.: 17-08-120-004-0000

The parties of record before the Property Tax Appeal Board are Robert Vujovich, the appellant, by attorney Timothy E. Moran of Schmidt Salzman & Moran, Ltd., 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: \$9,753
IMPR.: \$59,762
TOTAL: \$69,515

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel is improved with two frame constructed two-story dwellings. One dwelling is a multi family, three unit apartment building containing 2,664 square feet of living area and is 100 years old. Features include a partial basement with a basement apartment, a partial attic with living area and central air conditioning. The other dwelling is a single family dwelling containing 1,219 square feet of living area and is 100 years old. Features include a full unfinished basement and central air conditioning. Both dwellings are situated on a 3,048 square foot lot located in West Chicago Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process regarding the subject's improvement assessment. The appellant did not contest the subject's land assessment. The appellant submitted information on six suggested comparable properties described as two-story or three-story frame, masonry or frame and masonry apartment buildings that range in age from 8 to 115 years old. The comparables have the same assigned neighborhood code as the subject and are situated

on either a 3,048 or a 3,072 square foot lot. The comparables contain from 2,694 to 5,700 square feet of living area and have from 3 to 6 units per building. One comparable has a full basement with a basement apartment, one comparable has central air conditioning and one comparable has a two-car garage. The comparables have improvement assessments ranging from \$25,942 to \$61,849 or from \$9.44 to \$12.00 per square foot of living area. The appellant's analysis indicates the subject's improvement assessment is \$59,762 or \$22.43 per square foot of living area. However, the appellant's analysis did not disclose that the subject parcel contains two separate dwellings. The appellant's assessment analysis uses the subject parcel's total improvement assessment for both dwellings, but only uses the size and characteristics of the larger dwelling in support of the inequity claim.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$69,515 was disclosed. The two dwellings have improvement assessments of \$36,890 and \$22,872 or \$13.85 and \$18.77 per square foot of living area, respectively.

In support of the subject dwellings' improvement assessments, the board of review offered property characteristic sheets and two separate assessment analysis for each dwelling contained on the subject parcel. For the dwelling that contains 2,664 square feet of living area, the board of review presented one suggested comparable property consisting of a two-story frame apartment building. The comparable has the same assigned neighborhood code as the subject and is situated on a 3,100 square foot lot. The comparable is 118 years old and contains 2,200 square feet of living area. Features include a slab foundation and a two-car garage. The property has an improvement assessment of \$34,609 or \$15.73 per square foot of living area. This subject dwelling has an improvement assessment of \$13.85 per square foot of living area, which falls below the assessment level established by the board of review's assessment comparable on a square foot basis.

For the dwelling that contains 1,219 square feet of living area, the board of review presented three comparables consisting of two-story frame and masonry dwellings that are between 108 and 128 years old. The comparables are located in the same assigned neighborhood code as the subject. The dwellings feature full or partial unfinished basements. Two comparables have 2-car garages. The dwellings range in size from 918 to 1,442 square feet of living area and have improvement assessments ranging from \$21.83 to \$29.40 per square foot of living area. This subject dwelling has an improvement assessment of \$22,872 or \$18.77 per square foot of living area, which falls below the range established by the board of review's assessment comparables on a square foot basis.

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 a reduction in the subject property's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). 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 overcome this burden.

The appellant argued the subject property's improvements were inequitably assessed. The Board accords the appellant's inequity claim little weight. The Board finds the appellant failed to recognize that the subject parcel is improved with two individual dwellings containing 2,664 and 1,219 square feet of living area, respectively. Thus, the Board finds the comparative analysis submitted by the appellant wherein only one of the subject dwelling's characteristics was analyzed using both dwellings' assessments was in error and resulted in a flawed assessment conclusion.

The Board finds the parties submitted seven comparable properties for the dwelling that contains 2,664 square feet of living area. The Board gave less weight to the appellant's comparable #1 due to its newer age when compared to the subject. The Board also gave less weight to the appellant's comparables #2, #4, #5 and #6 due to their considerably larger size when compared to the subject. In addition, comparable #6 has considerably more apartment units when compared to the subject. The Board finds the remaining two comparables were most similar to the subject in location, size, and age. These comparables have improvement assessments of \$9.63 and \$15.73 per square foot of living area, which falls within the assessments established by the most similar comparables in the record.

For the dwelling that contains 1,219 square feet of living area, the comparables submitted by the board of review have improvement assessments ranging from \$21.83 to \$29.40 per square foot of living area. This subject dwelling has an improvement assessment of \$22,872 or \$18.77 per square foot of living area. The larger multi family dwelling located on the subject parcel has an improvement assessment of \$13.85 per square foot of living area, which falls below the range established by the board of review's assessment comparables.

After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject dwellings' improvement assessments are equitable and no reduction is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the

burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclose that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject's improvements were inequitably assessed. Therefore 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.



Chairman



Member



Member



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: February 24, 2012



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.