



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

APPELLANT: Milovan Culafic
DOCKET NO.: 08-26144.001-R-1
PARCEL NO.: 15-19-101-108-0000

The parties of record before the Property Tax Appeal Board are Milovan Culafic, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$1,230
IMPR: \$
TOTAL: \$1,230**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 11,220 square foot parcel with no improvements located in Proviso Township in Cook County.

The appellant's appeal is based on unequal treatment in the assessment process¹. The appellant submitted information on four equity comparable properties described as 0.5 or 0.6 miles from the subject and ranging in size from 8,333 to 13,875 square feet of land area. The comparables have assessments ranging from \$916 to \$1,526 or \$0.11 per square foot of land area. The appellant submitted the final decision issued by the Cook County Board of Review establishing a total assessment for the subject of \$7,405 or \$0.66 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$1,230 or \$0.11 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$7,405 was disclosed. The board of review presented a six-page memorandum addressing in part the subject's almost four-year old purchase price and two comparable sales from 2005 and 2006. The comparables contain 10,200 and 110,642 square feet of land area,

¹ While the appellant marked the basis of appeal in Section 2d of the Residential Appeal form as comparable sales, the data provided in Section V was only equity information with no sales data.

respectively, and had unadjusted prices of \$6.30 and \$9.31 per square foot. 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 warranted.

The appellant contends unequal treatment in the subject's land 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 a reduction is warranted.

The Board finds the board of review did not refute the inequity claim of the appellant. The appellant provided evidence of three comparable properties with land assessments of \$0.11 per square foot of land area. Based on this record, the Board finds the comparables submitted by the appellant were similar to the subject. Thus, the Board finds the subject's land assessment is not equitable and a reduction in the subject's land assessment 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Shawn R. Lerbis

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: June 24, 2011

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.