



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

APPELLANT: Boicho Miloshov
DOCKET NO.: 08-26983.001-R-1
PARCEL NO.: 10-15-219-035-0000

The parties of record before the Property Tax Appeal Board are Boicho Miloshov, the appellant; 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: \$9,520
IMPR.: \$34,111
TOTAL: \$43,631

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 7,934 square feet is improved with a multi-level dwelling of masonry construction containing 1,402 square feet of living area. The dwelling is approximately 52 years old and features a partial finished basement, central air conditioning and a two-car detached garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant also reported the subject property was purchased July 1, 2008 for \$343,000. In support of the inequity argument, the appellant submitted information on four comparable properties located either one-half or one mile from the subject property. The comparable parcels range in size from 5,188 to 9,000 square feet of land area. The comparables consist of multi-level masonry dwellings that are 44 or 51 years old. The dwellings range in size from 1,276 to 1,499 square feet of living area. The comparables have partial finished basements, central air conditioning and between a one-car and two-car garage. The comparables have land assessments ranging from \$6,225 to \$10,800 or \$1.20 per square foot of land area. The subject has a land assessment of \$9,520 or \$1.20 per square foot of land area. The comparables have improvement assessments

ranging from \$27,151 to \$30,575 or from \$20.35 to \$29.78 per square foot of living area. The subject property has an improvement assessment of \$34,111 or \$24.33 per square foot of living area. Based on this evidence, the appellant requested reductions in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$43,631 was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on four comparable properties. The comparables have land assessments ranging from \$8,117 to \$9,660 or \$1.20 per square foot of land area. The subject has a land assessment of \$9,520 or \$1.20 per square foot of land area.

As to the improvement inequity, the board of review's analysis presents four multi-level masonry dwellings that are from 49 to 53 years old. The comparables have the same assigned neighborhood code as the subject property. One comparable is located within a quarter-mile of the subject property. The dwellings range in size from 1,277 to 1,463 square feet of living area. The comparables have partial finished basements and central air conditioning. One comparable has a one-car garage and two comparables have a two-car garage. The comparables have improvement assessments ranging from \$33,542 to \$35,642 or from \$22.93 to \$27.91 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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's land and 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 finds that all eight comparables submitted by both parties were very similar to the subject in location, age, size and exterior construction. These comparables have land assessments ranging from \$6,225 to \$10,800 or \$1.20 per square foot of land area. The subject's land assessment of \$9,520 or \$1.20 per square foot of living area is equal to these comparables, therefore, the Board finds that the subject parcel is equitably assessed and a reduction is not warranted.

As to the improvement inequity argument, the Board finds the eight comparables have improvements assessments ranging from \$27,151 to \$35,642 or from \$20.35 to 29.78 per square foot of

living area. The subject's improvement assessment of \$34,111 or \$24.33 per square foot of living area falls within the range established by these comparables. The Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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

Mario M. Louie

Member

Shawn R. Lerbis

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: July 22, 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.