FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Grazina Dedela
DOCKET NO.: 08-27412.001-R-1
PARCEL NO.: 16-24-414-021-0000

The parties of record before the Property Tax Appeal Board are Grazina Dedela, the appellant(s), by attorney Brian S. Maher, of Weis, DuBrock & Doody 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:	$ 4,440
IMPR.:	$ 25,444
TOTAL:	$ 29,884

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,000 square foot parcel of land improved with two buildings. Improvement #1 is a 105-year old, two-story, masonry, multi-family dwelling containing 3,360 square feet of living area, three apartment units, two baths, and a full, unfinished basement. Improvement #2 is a 98-year old, one-story, masonry, single-family dwelling containing 1,140 square feet of living area, one bath, and a full, unfinished basement. The appellant argued, via counsel, unequal treatment in the assessment process of the improvement as the basis of the appeal.

In support of the equity argument, the appellant, via counsel, submitted information on a total of four properties suggested as comparable and located in subject's neighborhood. The properties contain are described as masonry or frame, multi-family dwellings with two or four baths. No basement information was provided. The properties range: in age from 113 to 118 years; in size from 1,770 to 3,620 square feet of living area; and in improvement assessments from $21.52 to $43.18 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement #1 assessment of $16,613 or $4.94 per square foot of living area and improvement #2 of $8,831 or $7.75 per square foot of living area were disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on suggested comparables for each improvement. For improvement #1, the board of review submitted a grid listing four properties suggested as comparable and located within the subject's neighborhood. The properties consist of two-story, masonry, multi-family dwellings with between two and four baths, and, for two properties, a partial or full basement with one finished. The properties range: in age from 109 to 121 years; in size from 2,244 to 3,578 square feet of living area; and in improvement assessments from $7.61 to $10.18 per square foot of living area.

For improvement #2, the board of review submitted a grid listing four properties suggested as comparable and located within the subject's neighborhood. The properties consist of one-story, frame, single-family dwellings with one bath. The properties range: in age from 101 to 106 years; in size from 1,128 to 1,272 square feet of living area; and in improvement assessments from $12.66 to $13.67 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant's attorney acknowledged that there are two improvements on the property and asserted that the appellant is only appealing the multi-family dwelling.

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 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.

As to improvement #1, the parties submitted a total of eight properties suggested as comparable to the subject. The PTAB finds the board of review's comparables and the appellants comparable #3 are the most similar to the subject in size, construction, and age. These properties are masonry, two-story, multi-family dwellings located within the subject's neighborhood. The properties range: in age from 109 to 121 years; in size from 2,244 to 3,578 square feet of living area; and in improvement

assessments from $3.43 to $10.18 per square foot of living area. In comparison, the subject's improvement assessment of $4.94 per square foot of living area is within the range of these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in improvement #1's assessment is not warranted.

As to improvement #2, the board submitted a total of four properties suggested as comparable to the subject. The PTAB finds the board of review's comparables are the most similar to the subject in design, size, and age. These properties are masonry, one-story, single-family dwellings located within the subject's neighborhood. The properties range: in age from 101 to 106 years; in size from 1,128 to 1,272 square feet of living area; and in improvement assessments from $12.66 to $13.67 per square foot of living area. In comparison, the subject's improvement assessment of $7.75 per square foot of living area is below the range of these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in Improvement #2'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.

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: August 19, 2011

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.