



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

APPELLANT: Charles Karavidas
DOCKET NO.: 08-28008.001-R-1
PARCEL NO.: 03-18-117-034-0000

The parties of record before the Property Tax Appeal Board are Charles Karavidas, the appellant, by attorney Adam E. Bossov, of the Law Offices of Adam E. Bossov, P.C. 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: \$ 7,358
IMPR.: \$ 39,620
TOTAL: \$ 46,978

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of masonry construction. The dwelling is eleven years old and contains 2,598 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a three-car attached garage. The subject is classified as a class 2-04 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Arlington Heights, Wheeling Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on nine suggested comparable properties described as one or one and one-half story dwellings of frame, masonry, or frame and masonry construction. The comparable properties have the same assigned classification and neighborhood codes as the subject. The comparables are said to be located from 0.97 to 3.79 miles from the subject. The comparable dwellings are from seven to thirty-five years old and contain from 2,047 to 3,449 square feet of living area. Six of the comparable dwellings have unfinished basements, either full or partial; two have full finished basements; and one has a slab foundation. Each comparable has an attached garage, from two to three-car; seven comparables have central air conditioning; and seven have fireplaces. The

comparables have improvement assessments ranging from \$21,959 to \$45,898 or from \$10.73 to \$14.31 per square foot of living area. The appellant provided a copy of the board of review's final decision dated July 10, 2009, wherein the subject's final assessment for 2008 was reduced from \$49,834 to \$46,978. For the 2008 tax year, the subject has an improvement assessment of \$39,620 or \$15.25 per square foot of living area. In the brief, the appellant's attorney requested that the subject's improvement assessment be reduced to \$34,138 or \$13.14 per square foot of living area. In Section 2c of the residential appeal form, counsel requested that the subject's improvement assessment be lowered to \$30,000 or \$11.54 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$46,978 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of one-story dwellings of masonry construction. The comparable properties have the same assigned neighborhood and classification codes as the subject. The dwellings are from 22 to 35 years old and contain from 2,114 to 2,332 square feet of living area. Each comparable has an attached two-car garage, central air conditioning, a fireplace, and an unfinished basement, either full or partial. These properties have improvement assessments ranging from \$36,508 to \$38,122 or from \$16.35 to \$17.27 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 finds a further 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.

Both parties presented assessment data on a total of thirteen suggested comparables. All of the comparables submitted were one or one and one-half story dwellings with the same neighborhood and classification codes as the subject. Nevertheless, the appellant's comparables #1, #4, #6, #7, and #8 were from 19 to 25 years older than the subject, and comparables #5 and #9 were 33% and 23% larger in size than the subject, respectively. As a result, the appellant's comparables #1 and #4 through #9 received reduced weight in the Board's analysis. The board of review's comparables #2 through #4 were from 18 to 25 years older than the subject, and comparable #4 was 19% smaller in size than the

subject. Consequently, these comparables also received reduced weight.

The Board finds the appellant's comparable #3, despite being located over three miles from the subject, was very similar to the subject in size and age. Additionally, the Board further finds that the appellant's comparable #2 and the board of review's comparable #1 were located closer to the subject property and were generally similar in age and size to the subject. Due to their similarities to the subject, these three comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$32,952 to \$37,242 or from \$12.56 to \$16.58 per square foot of living area. The subject has an improvement assessment of \$39,620 or \$15.25 per square foot of living area. The subject's improvement assessment falls within the range established by the most similar comparables on a per square foot basis. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and no further reduction in the subject's assessment 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 taxation 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 appellant disclosed 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 property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no further 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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 20, 2012

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.