



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

APPELLANT: Samuel Panayotovich
DOCKET NO.: 09-20013.001-R-1
PARCEL NO.: 23-33-106-019-0000

The parties of record before the Property Tax Appeal Board are Samuel Panayotovich, the appellant, by attorney John P. Fitzgerald of the Fitzgerald Law Group, 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: \$9,370
IMPR.: \$31,005
TOTAL: \$40,375**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction. The dwelling is approximately 23 years old and contains 3,058 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a two-car garage. The subject property is classified as a class 2-78 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Palos Park, Palos Township, Cook County.¹

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three suggested comparable properties described as dwellings of masonry or frame and masonry construction. The appellant did not provide the comparables' story height; however, all of the comparables have the same assigned classification code as the subject. Comparable #2 has the same assigned neighborhood code as the subject and is located next door to the subject property. The other two comparables have a different assigned neighborhood code than the subject. Comparable #1 is located one mile from the subject, and comparable #3 is located two blocks from the subject. The comparable dwellings are from 30 to 50 years old

¹ Class 2-78 is a two or more story residence, up to 62 years, 2,001 to 3,800 square feet.

and contain from 2,628 to 3,724 square feet of living area. Each comparable has a fireplace, and two comparables have central air conditioning. The appellant did not provide any information on the comparables' foundations or garages. The comparables have improvement assessments ranging from \$24,480 to \$27,949 or from \$7.51 to \$9.32 per square foot of living area. The subject's improvement assessment is \$31,005 or \$10.14 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$26,176 or \$8.56 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 \$40,375 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of two-story dwellings of frame and masonry construction. The comparable properties have the same assigned neighborhood and classification codes as the subject. One of the comparables is located in the same tax block as the subject, and another comparable is located one-quarter mile from the subject. The dwellings are either 22 or 23 years old and contain from 2,574 to 3,090 square feet of living area. Each comparable has a garage and an unfinished basement, either full or partial. Three comparables have central air conditioning and a fireplace. These properties have improvement assessments ranging from \$33,496 to \$38,150 or from \$11.44 to \$13.01 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 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 seven suggested comparables. The Board finds that the appellant's comparable #3 was much older than the subject and comparable #1 was somewhat smaller and was located one mile from the subject. Although the appellant's comparable #2 was located next door to the subject and was identical to the subject in living area, comparable #2 did not have central air conditioning like the subject. Moreover, the appellant did not provide any information on the comparables' foundations and garages. Consequently, the Board gave little weight to the appellant's comparables due to these differences and the lack of descriptive information about the improvements which prevents a meaningful analysis to

determine the similarities of the comparables to the subject property. The board of review's comparable #1 was somewhat smaller than the subject and also received reduced weight. The Board finds the board of review's comparables #2 through #4 were very similar to the subject in location, design, exterior construction, age, size, and foundation. 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 \$35,343 to \$38,150 or from \$11.44 to \$12.55 per square foot of living area. The subject's improvement assessment of \$31,005 or \$10.14 per square foot of living area falls below the range established by the most similar comparables. 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 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

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: September 20, 2013

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.