



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

APPELLANT: George Petkovic
DOCKET NO.: 09-23521.001-R-1
PARCEL NO.: 14-17-310-026-0000

The parties of record before the Property Tax Appeal Board are George Petkovic, 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: \$ 19,996
IMPR: \$ 6,230
TOTAL: \$ 26,226

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story, 96-year old, multi-family residence of masonry construction. It contains 2,688 square feet of living area and includes six bedrooms and a full unfinished basement. The property is located in Lakeview Township, Cook County.

The appellant appeared before the Property Tax Appeal Board and argued unequal treatment in the assessment process as the basis of the appeal. In support, the appellant submitted a brief with attachments that included results from complaints filed with the Cook County Assessor's Office for the years 2008 and 2010. In each case, the assessor's office reduced the assessment of the subject property as a result of its total vacancy. Inexplicably, the assessor's office failed to give a similar reduction for the subject property for the tax year 2009 although the appellant had submitted notarized vacancy affidavits and photographs, as well as various court documents. The appellant provided testimony at the hearing that: circumstances had not changed for the tax year 2009; the occupancy level was identical for the 2008, 2009 and 2010 tax years; the property was unoccupied because it was

uninhabitable; the subject receives no utility services; and the property is still currently subject to numerous code violations as the appellant has no funds for rehabilitation. As a result, as no similar relief from the assessor's office for the tax year 2009 was granted, an appeal was made to the board of review. However, appropriate relief was still not granted and, accordingly, the appellant appealed to the Board. The appellant also included assessment data from the assessor's office on a comparable multi-family dwelling located in Lakeview Township. This property contains 2,710 square feet of living area including four units and a full unfinished basement. Its improvement assessment was reduced by the assessor to \$2.19 due to its appropriate occupancy level as indicated on the printout. Based upon this testimony and evidence, the appellant requested that the total assessment be reduced to \$22,317 as that was the same level as the 2008 assessment.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the subject's improvement assessment of \$28,224 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment data, as well as black and white photographs, relating to four suggested comparables located within the subject's neighborhood, all of which are located within a one-quarter mile radius of the subject. The properties are improved with a two-story, masonry, multi-family dwelling. They range: in age from 89 to 111 years; in improvement size from 2,302 to 2,610 square feet of living area; and in improvement assessment from \$22.62 to \$25.45 per square foot of living area. Amenities for the properties include four to six bedrooms, a full finished or unfinished basement, and a two-car garage. The board of review also provided a county printout indicating the proposed 2009 improvement assessment at full occupancy was \$62,300 which indicates an improvement assessment of \$23.18. The assessment history printout indicates that the assessor granted a 50% occupancy factor while the board of review further reduced the subject's occupancy factor to 45.3% for 2009. Additionally, the county's printout for the subject property noted that its property condition was below average. Based upon this evidence, the board requested confirmation of the subject's assessment.

At hearing, the board of review's representative confirmed that a partial occupancy factor was already applied to the improvement assessment for the 2009 tax year.

On rebuttal, the appellant argued that the board of review's suggested properties are not comparable to the subject because they are in superior condition and are able to be occupied by tenants.

After considering the testimony as well as the evidence submitted into the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational and jurisdictional similarities of the suggested comparables to the subject property. *The Official Rules of the Property Tax Appeal Board* §1910.65(b). Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the Board concludes that the appellant has met this burden and a reduction is warranted.

The parties submitted a total of five comparable properties for the Board's consideration. The Board finds these comparables similar to the subject in design, style, improvement size and/or amenities. The comparables ranged in improvement assessment from \$2.19 to \$25.45 per square foot of living area. The subject's improvement assessment at \$23.18 per square foot is within the range established by these comparables. However, due to the poor condition of the subject property as noted by the board of review, as well as the appellant's testimony regarding the deficiencies of the subject property, the Board finds the subject's improvement should be assessed at a value lower than that of the board's comparables. There exists nothing in the record to indicate that the subject property was not in the same condition in the year 2009 as it was in 2008 and 2010.

As the assessor granted occupancy relief in 2008 and 2010 based on identical circumstances, the Board finds that the subject's improvement value should be pro-rated accordingly for the 2009 tax year as a matter of equity. As a partial occupancy factor has already been applied by the assessing officials for the 2009 tax year, the assessment should be revised accordingly.

On the basis of the testimony and evidence submitted by the parties, the Board finds that the subject property is assessed in excess of that which equity dictates. Therefore, the Board finds that a reduction in the subject's 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.

Donald 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: December 21, 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.