



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

APPELLANT: Dragutin Martic
DOCKET NO.: 09-24040.001-R-1
PARCEL NO.: 12-25-423-031-0000

The parties of record before the Property Tax Appeal Board are Dragutin Martic, the appellant, by attorney Mitchell L. Klein of Schiller Klein PC 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: \$2,656
IMPR.: \$59,115
TOTAL: \$61,771**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a three-story mixed use retail and residence building of masonry construction containing 5,397 square feet of living area. The building is 3 years old. Features include a slab foundation and central air conditioning. The three-unit property has a 3,125 square foot site and is located in Elmwood Park, Leyden Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on three comparable properties described as two or three-story mixed use buildings of masonry construction that ranged in size from 5,250 to 6,711 square feet of living area. Two of the buildings were 35 years old and the third comparable was 23 years old. Each comparable has the same neighborhood code as the subject property and are all located on the subject's street. Features of the comparables include either a partial or a full basement. Two comparables have central air conditioning. The comparables have improvement assessments ranging from \$51,184 to \$57,188 or from \$8.52 to \$10.25 per square foot of living area. The subject's improvement assessment is \$59,115 or \$10.95 per square foot of living area. Based on this evidence, the appellant requested a reduction in the

subject's improvement assessment to \$51,919 or \$9.62 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties improved with two or three-story mixed use buildings of masonry construction that range in size from 2,840 to 5,775 square feet of building area. The buildings ranged in age from 30 to 81 years old. Each has the same neighborhood code as the subject property. Features of the comparables include a partial unfinished basement. One comparable has central air conditioning. These properties have improvement assessments ranging from \$33,774 to \$63,593 or from \$11.01 to \$12.25 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties to the appeal submitted a total, of seven comparable properties for the Board's consideration. The Property Tax Appeal Board gave diminished weight to appellant's comparable 1 and board of review comparables 2, 3, and 4 due primarily to the significant size differences when compared to the subject property. The appellant's comparable 1 has over 23% more building area than the subject; and the three board of review comparables range from 20% to 43% smaller than the subject property. The Board finds appellant's comparables 2 and 3 and board of review comparable 1 are the most similar to the subject in location, size, style, exterior construction, and features. These comparables received equal weight in the Board's analysis. These comparables had improvement assessments that ranged from \$10.09 to \$11.01 per square foot of living area. The subject's improvement assessment of \$10.95 per square foot of living area is within the range established by the best comparables in this record. The Board further finds that the subject property is superior to all the comparables in regards to age of improvements. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the

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subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified.

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: August 23, 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.