



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

APPELLANT: Todor Shtiliyanov
DOCKET NO.: 10-23212.001-R-1
PARCEL NO.: 09-15-307-167-1014

The parties of record before the Property Tax Appeal Board are Todor Shtiliyanov, the appellant; 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: \$ 708
IMPR.: \$ 9,291
TOTAL: \$ 9,999**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a class 2-99 residential condominium unit with a 6.1831% ownership in the condominium building, located in Maine Township, Cook County. The subject property is located in a 36-year old condominium building that contains 16 units total and is situated on a 13,093 square foot site. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

The subject's improvement size is 872 square feet of living area, which equates to an improvement assessment of \$10.65 per square foot of living area. In support of the equity argument, the appellant submitted descriptive and assessment information for four properties suggested as comparable to the subject. The comparables are described as individual condominium units located in different buildings within the same condominium complex. Additionally, the comparables are 36 years old, contain 872 square feet of living area and range in improvement assessment from \$7.09 to \$8.30 per square foot of living area. The comparables also have various amenities. No percentage of ownership was provided for the comparables. The grid sheet also indicates that the subject was purchased in April 2007 for \$142,000. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's improvement assessment of \$9,291 was disclosed. In support of the subject's assessment, the board of review submitted a memo from Dan Michaelides, Cook County Board of Review Analyst. The memorandum shows that the subject property, or 11.9375% of ownership, sold in 2007/2008 for a total of \$242,000. An allocation of two percent per unit for personal property was subtracted from the aggregate sales price then divided by the percentage of interest of the unit sold to arrive at a total market value for the building of \$1,986,680 based on the sale of the subject property plus one additional unit identified by PIN 09-15-307-167-1013. The subject's percentage of ownership, 6.1831%, was then utilized to arrive at a value for the subject unit of \$122,838. The board also submitted a grid listing each unit in the building that indicates: the property identification number; the percentage of ownership; and its assessment in 2011 as established by the assessor. The grid indicates that the assessment for the unit identified by PIN 09-15-307-167-1010, with the identical percentage of ownership, has the identical assessed value as indicated by the assessor. As a result of its analysis, the board requested confirmation of the subject's assessment.

In written rebuttal, the appellant indicated that his comparables are more accurate as they have the same living area, land area and are located on the same floor in adjacent buildings in the same complex.

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 appellant contends unequal treatment in the subject's improvement assessment as the basis of this 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. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing DuPage Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d Dist. 1996)). After an analysis of the assessment data, the Board finds that the appellant has not met this burden.

In the instant cause, the board of review has supplied the percentage of ownership for all the units located within the

subject's building. In previous decisions, this Board has recognized it is the practice in Cook County, when assessing condominiums, to utilize the percentage of ownership as contained in the condominium declaration as the factor to pro-rate assessments to individual unit owners. Based on the percentage of ownership for each unit as provided by the board of review, the Board finds that the subject unit is uniform in assessment. Although all of the comparables submitted by the appellant are similar to the subject unit in size, exterior construction, and/or age, the appellant's suggested comparables are not located within subject's building. Additionally, the appellant failed to submit a key element to comparability: the percentage of ownership allocated to each unit. Nonetheless, the board of review's assessment data indicates that the subject unit is within the range established by both parties' comparables. Furthermore, as indicated on the parties' grid sheets, the subject unit is actually assessed at a lower value than the unit located in its building having the identical percentage of ownership, due to a subsequent assessment reduction granted by the board of review.

As a result of this analysis, the Board further finds that the evidence has adequately demonstrated that the subject is equitably assessed and that a reduction 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

Frank J. Huff

Member

Mark Morris

Member

JR

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: May 24, 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.