



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

APPELLANT: Miroslav Mrksich  
DOCKET NO.: 11-24700.001-R-2  
PARCEL NO.: 18-35-101-021-0000

The parties of record before the Property Tax Appeal Board are Miroslav Mrksich, 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:** \$ 2,161  
**IMPR.:** \$ 24,281  
**TOTAL:** \$ 26,442

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 6,650 square feet of land improved with a 45-year old, two-story, masonry, multi-family dwelling with two apartments therein. The improvement contains 2,050 square feet of living area as well as a partial basement and a two-car garage.

The appellant argued that there was unequal treatment in the assessment process of the subject's improvement as the basis of this appeal.

In support of the equity argument, the appellant submitted photographs, descriptive and assessment data for four suggested comparables located within a two-block radius from the subject. They are improved with a two-story, masonry, multi-family dwelling. They range: in age from 10 to 34 years; in improvement size from 2,794 to 2,916 square feet of living area; and in improvement assessments from \$7.77 to \$9.31 per square foot. The subject's improvement assessment is \$10.79 per square foot of living area. The properties also include varying amenities. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$24,281. The board of review submitted descriptive and assessment data relating to four suggested comparables located either on the subject's block or within the subject's subarea. They are improved with a two-story, frame or masonry, multi-family dwelling. The improvements range: in age from 19 to 70 years; in size from 1,600 to 2,474 square feet of living area; and in improvement assessments from \$10.79 to \$15.88 per square foot. As a result of its analysis, the board requested confirmation of the subject's assessment.

In written rebuttal, the appellant submitted correspondence explaining his process through the assessor's and board of review's appeals, while emphasizing that there are no two-flats in the subject's immediate area.

After considering the arguments as well as reviewing 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 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 data, the Board finds that the appellant has not met this burden and that a reduction is not warranted.

The Board finds that the board of review's comparables are most similar to the subject in style, improvement age, size, and/or amenities. In analysis, the Board accorded most weight to these comparables with adjustments thereto. The comparables range in improvement assessments from \$10.79 to \$15.88 per square foot of living area. The subject's improvement assessment at \$10.79 per square foot is at the low end of the range established by these comparables.

The Board accorded little weight to the appellant's properties due to a large disparity in improvement size.

Therefore, the Board finds that the evidence does support the subject's assessment 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.

*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: July 18, 2014

*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.