

## PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Aurel Cincan  
DOCKET NO.: 03-29547.001-C-1  
PARCEL NO.: 13-30-325-008-0000

The parties of record before the Property Tax Appeal Board are Aurel Cincan, the appellant, by attorney Edward P. Larkin of Park Ridge, and the Cook County Board of Review.

The subject property consists of a 10,500 square foot parcel improved with a 77-year-old, eight-unit, apartment building containing 7,160 square feet of building area. The Assessor's classification for the subject is 3-14 and the property is located in Jefferson Township, Cook County.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board arguing that the subject property was improperly assessed. The appellant's attorney submitted a brief claiming that the Assessor reduced both the 2004 and 2005 assessments for the subject which are included within the 2003 triennial for Jefferson Township. Therefore, the appellant's attorney argued that the subject's 2003 assessment should be reduced to reflect the subsequent year reductions in 2004 and 2005. Based on this evidence, the appellant requested a total assessment of \$61,125 for the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total final assessment of \$69,999. The board of review also submitted a memorandum from the county assessor's office, four COSTAR Comps service sheets as well as ancillary documents. The assessor's memorandum stated that the subject's 2003 assessed value of \$69,999 yielded a market value of \$233,330 or \$29,166 per unit.

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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: \$ 11,485  
IMPR.: \$ 58,514  
TOTAL: \$ 69,999

Subject only to the State multiplier as applicable.

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The board submitted Comps service sheets for four properties located in the subject's market area. These properties sold from February 2001 through May 2005 for prices ranging from \$360,000 to \$1,000,000 or from \$45,000 to \$125,000 per unit. The four suggested comparables are improved with two-story, masonry constructed, apartment buildings that range: in age from 39 to 76 years, in size from 6,550 to 8,000 square feet of building area and in number of units from eight to ten. Based on the evidence presented, the board 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 appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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. After an analysis of the evidence, the Board finds the appellant has not overcome this burden.

The appellant's attorney submitted a brief arguing the subject's 2003 assessment should be reduced to reflect the subsequent year reductions which were applied in both 2004 and 2005. The Board finds this claim unpersuasive. The Board further finds that the 2004 and 2005 reductions enjoyed by the subject are mandated by Cook County Ordinance which reflects the following for class 3 property: for 2002 the level of assessment is 33%, for 2003 the level of assessment is 30%, for both 2004 and 2005 the level of assessment is 26% and for 2006 the level of assessment for class 3 property is 24%. Therefore, the Board finds the appellant's argument is without merit and that the subject's 2004 and 2005 reductions are mandated by Cook County Ordinance.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject property was inequitably assessed by clear and convincing evidence and 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.



Chairman



Member



Member



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: April 1, 2008



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.