



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

APPELLANT: Mike Dragovich
DOCKET NO.: 10-22304.001-R-1
PARCEL NO.: 14-30-403-006-0000

The parties of record before the Property Tax Appeal Board are Mike Dragovich, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; 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: \$29,296
IMPR.: \$20,776
TOTAL: \$50,072

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2010 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is 107 years old, and consists of a two-story building of masonry construction containing 3,481 square feet of improvement area. Features of the building include a

full basement and central air conditioning. The subject property has a 3,125 square foot site, is located in Lake View Township, Cook County and is classified as a Class 5-92 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's threshold argument is that the subject is misclassified as Class 5-92 property under the Cook County Ordinance and that it should be classified as 2-12 property because the second floor is an apartment. In support, the appellant submitted: 1) an Affidavit of Jann Dragovich; 2) a black-and-white photograph of the exterior of the subject; 3) a black-and-white photograph of the interior of the 2nd floor apartment; 4) a five-page Residential Lease for a 2nd floor apartment dated June 17, 2010; 5) a three-page Landlord's Consent to Lease Assignment with a signature by Stephanie Dragovich, agent to landlord dated July 24, 2009; 6) two-page Build Record Commercial Industrial record card dated April 15, 1988 disclosing a 5-92 property class. The appellant contends that as a result of a reclassification from 5-92 to 2-12, the subject's assessment should be calculated from 25% to 10% under the Cook County Ordinance.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of these arguments, the appellant submitted information on four suggested equity comparables, each a Class 2-12 property, ranging from 2,640 to 5,310 square feet of improvement area, or improvement assessment from \$4.75 to \$9.65 square feet. No information for proximity to the subject was submitted. The appellant submitted a rebuttal brief contending that the board of review's sales comparable data should either be stricken or accorded no weight because they were contained in an unsigned memorandum, were not offered an appraisal or estimate of value, and were provided by *CoStar Comps*. Appended to the rebuttal brief were two Property Tax Appeal Board decisions the appellant avers stand for the proposition that data provided by *CoStar Comps* are not credible evidence.

The Board consolidated this appeal and the appeal in case #2009-23235.001-R-1 for hearing purposes solely with distinct decisions being rendered by the Board.

At hearing the appellant reiterated the contention that the subject should be classified as Class 2-12 property, not 5-92. In support, the appellant offered two exhibits disclosing a

classification designation of Class 2-12: Exhibit 1, a one-page Cook County Assessor letter dated August 5, 2011; and Exhibit 2, a two-page Building Record Card dated April 5, 2011. Both exhibits were admitted into evidence without objection from the board of review.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,766. The subject property has an improvement assessment of \$44,470 or \$12.78 per square foot of improvement area. In support of its contention of the correct assessment, the board of review submitted information on five suggested sale comparables. The sales occurred from January 2005 through February 2008, ranged in price from \$333,000 to \$1,950,000 and from \$111.00 to \$390.00 per square foot of improvement area.

Conclusion of Law

First, the appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The appellant did not submit comparables in support of the overvaluation argument. Therefore, the Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Next, the taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant's argument in favor of according the subject a Class 2-12 designation is persuasive. The evidence including attachments in pleadings and hearing exhibits submitted by the appellant in support of this contention establishes that the 2nd

floor was used for residential purposes for the tax lien year 2010. The Board finds the subject was utilized as residential and commercial property for the lien year 2010. Consequently, the Class 2-12 equity comparables submitted by the appellant are relevant. The Board further finds the best evidence of assessment equity to be appellant's comparables #1, #3 and #4. These comparables had improvement assessments that ranged from \$4.75 to \$9.65 per square foot of living area. The subject's improvement assessment of \$12.78 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and holds that a reduction in the subject's assessment is justified.

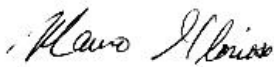
Since the Board finds the appellant did sustain its burden of proof on the inequity argument, the Board does not need to address the appellant's argument in the rebuttal brief that data provided by *CoStar Comps* are not credible evidence.

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 24, 2015



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.