



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

APPELLANT: Robert Kondic
DOCKET NO.: 13-26462.001-C-1 through 13-26462.006-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Robert Kondic, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
13-26462.001-C-1	15-14-131-003-0000	45	1	\$46
13-26462.002-C-1	15-14-131-004-0000	876	1	\$877
13-26462.003-C-1	15-14-131-005-0000	960	1	\$961
13-26462.004-C-1	15-14-131-006-0000	960	1	\$961
13-26462.005-C-1	15-14-131-007-0000	959	1	\$960
13-26462.006-C-1	15-14-131-008-0000	960	1	\$961

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 2013 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 consists of six parcels of land totaling 17,330 square feet and classified as commercial land with minor improvements. The property is located in Proviso Township, Cook County and is a class 5-90 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant argued that the subject was misclassified as commercial property. The appellant argued that the property was rezoned by the Village of Maywood to a current use of multi-family

residential use. To support this, the appellant included copies of: the Village of Maywood's zoning ordinance; an affidavit by the appellant; and a 2010 village zoning map.

The appellant then argued unequal treatment in the assessment process of the land as the basis of this appeal. In support of the equity argument, the appellant submitted assessment information on a total of three properties suggested as comparable. These parcels were located within 100 feet of the subject and are classified as 5-80, industrial vacant land with minor improvements, or 1-90, vacant land with minor improvements. The properties range in size from 7,800 to 8,877 square feet and are assessed from \$.28 to \$.80 per square foot.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,366 or \$1.60 per square foot. In support of its contention of the correct assessment the board of review disclosed the subject was purchased in May 2009 for \$6.32 per square foot and submitted three sales comparables. The board of review did not address the appellant's classification argument.

In rebuttal, the appellant submitted a letter addressing the board of review's evidence and asserting that the assessor reduced the subject's assessment in the next general assessment cycle.

Conclusion of Law

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 assessment data, the Board finds the appellant has not met this burden.

The Board finds the subject property is misclassified as a commercial property. The appellant submitted un rebutted evidence to show that that the subject is now zoned for residential use. The Board finds the subject should be assessed in accordance with this use.

Further, the Board finds the best evidence of assessment equity to be the appellant's comparables. These comparables had assessments that ranged from \$.28 to \$.80 per square foot. In comparison, the subject's assessment of \$1.60 per square foot 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 was inequitably assessed and a reduction in the subject's assessment to that requested by the appellant is 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.

Chairman



Member

Member



Member

Acting Member

DISSENTING: _____

CERTIFICATION

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: December 23, 2016



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.