



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

APPELLANT: Slobodan Pavlovic
DOCKET NO.: 13-36076.001-R-1 through 13-36076.016-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Slobodan Pavlovic, the appellant, by attorney Marie V. Mactal of the Law Offices of Terrence Kennedy Jr. in Chicago; 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
13-36076.001-R-1	11-31-311-009-1001	1,020	5,092	\$6,112
13-36076.002-R-1	11-31-311-009-1002	1,135	5,666	\$6,801
13-36076.003-R-1	11-31-311-009-1003	1,096	5,470	\$6,566
13-36076.004-R-1	11-31-311-009-1004	1,096	5,470	\$6,566
13-36076.005-R-1	11-31-311-009-1005	1,362	6,797	\$8,159
13-36076.006-R-1	11-31-311-009-1006	1,097	5,474	\$6,571
13-36076.007-R-1	11-31-311-009-1007	1,020	5,092	\$6,112
13-36076.008-R-1	11-31-311-009-1008	1,362	6,797	\$8,159
13-36076.009-R-1	11-31-311-009-1009	38	191	\$229
13-36076.010-R-1	11-31-311-009-1010	38	191	\$229
13-36076.011-R-1	11-31-311-009-1011	38	191	\$229
13-36076.012-R-1	11-31-311-009-1012	38	191	\$229
13-36076.013-R-1	11-31-311-009-1013	38	191	\$229
13-36076.014-R-1	11-31-311-009-1014	38	191	\$229
13-36076.015-R-1	11-31-311-009-1015	38	191	\$229
13-36076.016-R-1	11-31-311-009-1016	38	191	\$229

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 an eight-unit residential condominium with eight parking spaces. Five of the units have two bedrooms and 800 square feet of living area. Three of the units have three bedrooms and 900 square feet of living area. The condominium is approximately 55 years old. The property is located in Chicago, Rogers Park Township, Cook County. The property is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal for each of the units and the associated parking space. The appellant also submitted copies of decisions issued by the Property Tax Appeal Board for the 2012 tax year under Docket Number 12-23800.001 through .016-R-1 and for the 2014 tax year under Docket Number 14-21398.001 through .016-R-1. In each of those decisions the Property Tax Appeal Board reduced the total assessment of the subject property to \$56,878 based on an agreement of the parties. The appellant requested the 2012 assessment as determined by the Property Tax Appeal Board be carried forward to the 2013 tax year.

The board of review did not timely submit its "Board of Review Notes on Appeal" and evidence in support of its assessment of the subject property. Nevertheless, the board of review submission indicated the subject property had a total assessment of \$82,774.

Conclusion of Law

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 Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value to be the appraisals submitted by the appellant. The appellant also submitted copies of two decisions issued by the Property Tax Appeal Board for the 2012 and 2014 tax years, each of which reduced the subject's total assessment to \$56,878. The board of review did not timely submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40 (a) & §1910.69(a).

Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



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: September 18, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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