



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

APPELLANT: Gerald Pavlovic
DOCKET NO.: 14-26940.001-R-1
PARCEL NO.: 23-32-407-002-0000

The parties of record before the Property Tax Appeal Board are Gerald Pavlovic, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$ 7,000
IMPR.: \$21,770
TOTAL: \$28,770

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 2014 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 a 37-year-old, 1.5-story dwelling of frame and masonry construction with 2,588 square feet of living area. Features of the home include a full basement, central air conditioning, a fireplace and a two-car garage. The property has a 20,000 square foot site and is located in Palos Township, Cook County. The property is a class 2 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 estimating the subject property had a market value of \$260,000 as of October 21, 2008. The appellant also submitted various documents showing that the subject suffered structural damage due to ground settlement without providing specific dates of repair in close proximity to the January 1, 2014 tax year at issue in this appeal. Finally, the appellant submitted evidence that efforts to remediate the sinking were undertaken from 1976 thru 1981, as well as quotations for structural work without evidence of completion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,770. The subject's assessment reflects a market value of \$287,700 when applying the 2014 level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparables.

At hearing, the appellant argued the subject is unique in the type of physical damage that it suffered as a result of the ground settlement, which he testified was as much as 6 to 8 inches in the first few years after the house was built. Finally, the appellant submitted into evidence, as Appellant's Hearing Exhibit #1, portions of the subject's 2008 Board decision reducing the subject's assessment based on the 2008 appraisal report. The board of review argued the appraisal submitted by the appellant is too old to be relevant. In addition, the board of review argued the structural repairs were completed in 1981 and the appellant's appraiser did not make any adjustments to the market value of the subject in 2008 for such damage.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that the appellant failed to prove by a preponderance of the evidence that the subject is overvalued as of the January 1, 2014 tax year. The Board gives no weight to the appellant's 2008 appraisal because it is too distant in time to be applicable to a 2014 value. There is no evidence in the record that the 2008 market is in any way relevant to the 2014 lien year at issue. The Board also finds that the comparables utilized by the appraiser are too remote in time to be relevant, and are therefore given no weight. The appellant failed to submit any evidence showing that the subject continues to sink or that the ground settlement has a current impact on the 2014 market value. Based on this evidence the Board finds a reduction in the subject's assessment is not 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



Acting 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: August 18, 2017



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.