



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

APPELLANT: Simida Miletic
DOCKET NO.: 15-35876.001-R-1
PARCEL NO.: 13-08-414-033-0000

The parties of record before the Property Tax Appeal Board are Simida Miletic, the appellant, by attorney Scott L. David, of Much Shelist 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 **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: \$4,836
IMPR.: \$26,447
TOTAL: \$31,283

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 2015 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 two-story multi-family dwelling of masonry construction with 2,442 square feet of living area. The dwelling is 85 years old. Features of the home include a full unfinished basement and a two-car garage. The property has a 3,720 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal was marked "recent appraisal", however, the appellant failed to submit an appraisal. The appellant's appeal included a grid analysis containing four properties that were located within the subject's neighborhood code. The comparables were two-story multi-family dwellings of masonry construction containing from 2,644 to 2,736 square feet of living area. The comparables ranged in age from 86 to 93 years old and have full basements, two of which are finished apartments. The comparables had other features with varying degrees of similarity to the subject. The comparables had improvement assessments ranging from \$24,363 to \$25,571

or from \$8.96 to \$9.46 per square foot of living area. Two of the comparables sold in March 2013 and July 2013 for prices of \$294,000 and \$302,000 or \$108.17 and \$112.64 per square foot of living area including land, respectively.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,283. The subject's assessment reflects a market value of \$312,830 or \$128.10 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject property has an improvement assessment of \$26,447 or \$10.83 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis containing four properties that were located within the subject's neighborhood code. The comparables were two-story multi-family dwellings of frame, masonry or frame and masonry construction containing from 2,178 to 2,496 square feet of living area. The comparables ranged in age from 88 to 99 years old. Three of the comparables have basements, one of which has finished area and one comparable has a slab foundation. The comparables had other features with varying degrees of similarity to the subject. The comparables had improvement assessments ranging from \$25,261 to \$30,152 or from \$11.40 to \$13.77 per square foot of living area. The comparables had sale dates ranging from April 2014 to November 2015 for prices ranging from \$340,000 to \$374,000 or from \$140.22 to \$170.78 per square foot of living area, land included.

Conclusion of Law

The appellant supposedly 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 the best evidence of market value to be the board of review's comparable sales #1, #2 and #3. These comparables were most similar to the subject in location, size, age and features. These comparables also sold more proximate in time to the January 1, 2015 assessment date at issue than did the appellant's sale comparables. The most similar comparables had sale dates ranging from April 2014 to November 2015 for prices ranging from \$340,000 to \$365,000 or from \$140.22 to \$167.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$312,830 or \$128.10 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. The Board gave less weight to the parties' remaining sale comparables due to their dissimilar foundation type or their sale dates occurring greater than 17 months prior to the January 1, 2015 assessment date at issue. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on the grounds of overvaluation.

The taxpayer's submission also contained assessment information regarding four comparable properties. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties' submitted a total of eight comparables for the Board's consideration. The Board finds the best evidence of assessment equity to be the appellant's comparables, as well as the board of review's comparables #1 #2 and #3. These comparables were most similar to the subject in location, size, age and features. These comparables had improvement assessments that ranged from \$24,363 to \$29,278 or from \$8.96 to \$13.44 per square foot of living area. The subject's improvement assessment of \$26,447 or \$10.83 per square foot of living area falls within the range established by the best comparables in this record. The Board gave less weight to the board of review's comparable #4 due to its dissimilar slab foundation, when compared to the subject's full unfinished basement. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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. 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: February 13, 2019



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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