



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

APPELLANT: Filip Mitrovic
DOCKET NO.: 16-20677.001-R-1 through 16-20677.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Filip Mitrovic, the appellant, by attorney Timothy E. Moran, of Schmidt Salzman & Moran, Ltd. 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
16-20677.001-R-1	11-30-315-026-1001	2,292	21,003	\$23,295
16-20677.002-R-1	11-30-315-026-1003	2,292	17,895	\$20,187
16-20677.003-R-1	11-30-315-026-1004	1,309	12,001	\$13,310

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 2016 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 three of the four units in a condominium building. The units are reported to contain 372 or 652 square feet of living area. The building is approximately 83 years old. The property is located in Chicago, Rogers Park Township, Cook County. The subject is classified as a class 2-99 residential condominium property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and contention of law as the bases of the appeal. Three units of the condominium building are being contested. In support of the inequity argument the appellant submitted information on five equity comparables with the same neighborhood code as the subject property. The dwellings have different classification codes than the subject property. The comparables are improved with 2-story multi-family dwellings of

frame, masonry or frame and masonry exterior construction that range in age from 105 to 112 years old. The comparables have partial or full unfinished basements and 1-car or 2-car garages. One of the comparables has central air conditioning and one comparable has a fireplace. The dwellings range in size from 2,236 to 2,368 square feet of living area and have improvement assessments ranging from \$21,556 to \$24,884 or from \$9.22 to \$10.61 per square foot of living area.

The appellant's attorney also submitted a brief requesting "the 2016 assessment on the subject be revised to reflect a building assessed value of \$10.12 per square foot." Based on this evidence, the appellant requested the subject's 2016 total assessment be reduced to \$22,854.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,792. Property index number (P.I.N.) 11-30-315-026-1001 has an improvement assessment of \$21,003 or \$32.21 per square foot of living area; P.I.N 11-30-315-026-1003 has an improvement assessment of \$17,895 or \$27.45 per square foot of living area and P.I.N 11-30-315-026-1004 has an improvement assessment of \$12,001 or \$32.26 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on two comparable sales.¹ Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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

The appellant submitted information on a total of five suggested equity comparables for the Board's consideration. The Board finds the appellant submitted dissimilar comparables for comparison. The use of dissimilar comparables does not demonstrate inequity by clear convincing evidence. Moreover, the appellant's comparables had improvement assessments ranging from \$21,556 to \$24,884. The subject's improvement assessments of \$21,000, \$17,895 and \$12,001 are each less than the comparables submitted by the appellant.

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.

¹ The board of review included two comparable sales which will not be further addressed on this record as the Board finds sales data is not responsive to the appellant's equity argument.

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: August 20, 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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