



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

APPELLANT: Filip Mitrovic
DOCKET NO.: 16-24939.001-R-1
PARCEL NO.: 14-06-102-015-0000

The parties of record before the Property Tax Appeal Board are Filip Mitrovic, the appellant, by attorney Ciarra Schmidt, 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:

LAND: \$13,600
IMPR.: \$36,400
TOTAL: \$50,000

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 a three-story dwelling of masonry construction that is 91 years old. The dwelling contains 5,229 square feet of living area and is situated on a 4,000 square foot site. The property is located in Lakeview Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation, uniformity and a contention of law as the bases of appeal. In support of this argument, the appellant submitted evidence that the subject property sold on July 2, 2016 for \$500,000, or \$95.62 per square foot, including land. The parties were unrelated and real estate brokers were involved in the transaction. In support of these arguments, the appellant submitted a sale contract and a one-page chart titled "Assessment Ratios 2014" for the townships located in Chicago. No source is listed on the chart. The appellant requested application of the median assessment ratio for class 2 property in Lakeview township of 8.16%

be applied to their \$500,000 purchase price to yield a requested assessed value of \$40,800. No further evidence was submitted.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$50,000. The subject's assessment reflects a market value of \$500,000, or \$95.62 per square foot, including land, when applying the assessment level of 10% as established by the Cook County Real Property Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on four sale comparables, each of which reflected equity data. The board of review also submitted a memorandum regarding application of a sales ratio study, relying on Cook County Board of Review v. Property Tax Appeal Board, 339 Ill App. 3d 529, 791 N.E.2d 8 (2002) (hereinafter Bosch). Based on this evidence, the board requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation, that the assessment is inequitable, and that there is a contention of law. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. When unequal treatment in the assessment process is the basis of appeal, the inequity of the assessment must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). If contentions of law are raised, the party shall submit a brief in support of their position. 86 Ill.Admin.Code §1910.65(d). The Board finds the appellant did not meet these burdens of proof and a reduction in the subject's assessment is not warranted.

Initially, the Board finds that the issue of market value is a moot point, as the subject's current assessment reflects a market value of \$500,000, or \$95.62 per square foot, including land, when applying the assessment level of 10% as established by the Cook County Real Property Classification Ordinance. The remaining issue in the instant case, as was the case in Bosch, is the Property Tax Appeal Board's authority to deviate from assessment levels set out in the Cook County ordinance to remedy a uniformity challenge based on an interpretation of sales ratio studies generated by the Department of Revenue. The Bosch court was unable to make this determination as the issue was not timely raised. In this case, the appellant raised the issues of uniformity and a contention of law but failed to provide evidence and a brief on these issues. The appellant's only supporting evidence included a 2014 assessment ratio chart for Chicago properties. The taxpayer failed to provide an adequate brief and supporting evidence for application of a 2016 assessment ratio to the subject's market value. Bosch noted that an agency's routine practice of using certain evidence in reaching its decision does not eliminate the requirement that the evidence relied on be introduced by the party bearing the burden of proof. Bosch, 339 Ill App. 3d at 539, citing Commonwealth Edison Co. v. Property Tax Appeal Board, 115 Ill. App. 3d 371, 379, 450 N.E.2d 780 (1983). Accordingly, this Board holds that an assessment reduction is not warranted based on the evidence contained in this record.

"The Board's submission of a report did not alter the nature of the claim in the six cases before PTAB where the taxpayers challenged only the fair market value assigned. There is evidence in the record that the Board was aware of PTAB's 'procedures,' but that knowledge, and the Board's tender of evidence in 'anticipation' of PTAB's action, cannot invest PTAB with the power to supplement the record with evidence never introduced by the taxpayers and grant relief the taxpayers never sought." Bosch, 339 Ill App. 3d at 539.

Cook County Board of Review v. The Property Tax Appeal Board and The Lurie Company, No. 1-01-3232

The Board finds the best evidence of market value to be the sale of the subject for \$500,000, however, the Board finds that application of a 2014 assessment ratio is not appropriate for a 2016 assessment appeal. The subject's assessment already reflects the recent purchase price when applying the assessment level of 10% as established by the Cook County Real Property Classification Ordinance. Accordingly, no further reduction in assessment is warranted.

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

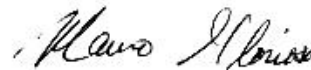
Member

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: January 21, 2020



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

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