



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

APPELLANT: Radomir Dobrasinovic
DOCKET NO.: 17-32641.001-R-1
PARCEL NO.: 18-02-307-037-0000

The parties of record before the Property Tax Appeal Board are Radomir Dobrasinovic, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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:

LAND: \$2,272
IMPR.: \$10,224
TOTAL: \$12,496

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 2017 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 one-story dwelling with 1,136 square feet of living area of frame exterior construction. The dwelling is 65 years old. Features of the home include a concrete slab foundation and a 2.5-car garage. The property has a 5,050 square foot site and is located in Lyons, Lyons Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of the inequity argument, the appellant submitted information on nine equity comparables that have the same neighborhood code and classification code as the subject. The comparables are improved with one-story dwellings of frame exterior construction that range in size from 1,071 to 1,376 square feet of living area and in age from 60 to 96 years old. Eight comparables have crawl space foundations and one comparable has a

partial unfinished basement. One comparable has a fireplace and eight comparables each have a 1-car to a 3-car garage. The comparables have improvement assessments ranging from \$6,653 to \$11,521 or from \$6.30 to \$9.21 per square foot of living area.

In support of overvaluation argument, the appellant submitted information on four comparable sales with the same neighborhood code and classification code as the subject. The comparables have sites ranging in size from 5,100 to 9,400 square feet of land area and are improved with class 2-03 dwellings of frame or masonry exterior construction that range in size from 1,040 to 1,328 square feet of living area and in age from 60 to 65 years old. Three comparables have either a crawl space or a concrete slab foundation and one comparable has partial basement with a formal recreation room. One comparable has a fireplace. Three comparables each have a 1.5-car or a 2-car garage. The sales occurred from January 2015 to June 2016 for prices ranging from \$98,000 to \$146,300 or from \$73.80 to \$119.23 per square foot of living area, including the land.

The appellant also submitted a copy of the final decision of the board of review disclosing the property has a total assessment of \$13,923, which reflects a market value of \$139,230 or \$118.59 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$11,034, reflecting a market value of \$110,340 or \$93.99 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The request would lower the subject's improvement assessment to \$8,762 or \$7.46 per square foot of living area.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation. By letter dated September 11, 2019, the Board denied the board of review's motion to vacate the default order.

Conclusion of Law

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

The record contains nine equity comparables supplied by the appellant for the Board's consideration. The Board gave less weight to appellant's comparables #3, #4, #7, #8 and #9 due to differences in age, dwelling size, foundation type and/or lack of a garage when compared to the subject.

The Board finds the best evidence of assessment equity to be the remaining comparables submitted by the appellant which overall are more similar to the subject in location, design, age, dwelling size and features. They have improvement assessments ranging from \$8,802 to \$11,521 or from \$7.47 to \$9.21 per square foot of living area. The subject property has an improvement assessment of \$11,651 or \$10.26 per square foot of living area, which falls above the range established by the most similar assessment comparables contained in the record. The board of review did not submit any evidence in support of its assessment of the subject property 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). The Board has examined the equity evidence submitted by the appellant and finds that a reduction in the improvement assessment of the subject property is warranted.

The appellant also argued overvaluation as an alternative basis of the appeal. 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 record contains four comparable sales for the Board's consideration. After considering the assessment reduction granted to the subject property based on the assessment inequity argument, the Board finds a further reduction based on overvaluation is not appropriate. Therefore, no further reduction in the subject's assessment is warranted based on overvaluation.

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: March 16, 2021



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Radomir Dobrasinovic, by attorney:
George N. Reveliotis
Reveliotis Law, P.C.
1030 Higgins Road
Suite 101
Park Ridge, IL 60068

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602