FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Dragovich Family Ltd Ptsnhp
DOCKET NO.: 21-33454.001-R-1
PARCEL NO.: 13-36-219-033-0000

The parties of record before the Property Tax Appeal Board are Dragovich Family Ltd Ptsnhp, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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:	$38,970
IMPR.:	$41,030
TOTAL:	$80,000

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 2021 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 two improvements on an 8,660 square foot site. Improvement #1 is two-story, single-family dwelling. Improvement #2 is a is a two-unit, two-story apartment building with a warehouse area. The property is located in Chicago, West Chicago Township, Cook County and classified as 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 $800,000 as of January 1, 2021. The appraisal developed the sales comparison approach to value. Based on the appraisal's market value of $800,000, the appellant requested a reduction of the subject's total assessed value to $80,000.

The appellant contends that Improvement #1 contains 899 square feet of living area and improvement #2 contains 1,434 square feet of living area with 2,544 square feet of vacant warehouse area. The appellant states that the "warehouse serves no purpose, no value should be placed on it." In support, the appellant submitted the building sketch from the appraisal outlining the exterior dimensions of each improvement and black and white photographs of the interior and exterior of the subject.

The appellant also contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on eight comparables for improvement #1 containing 899 square feet of living area, eight comparables for improvement #2 containing 1,434 square feet of living area, eight comparables for an improvement containing 1,976 square feet of living area, and eight comparables for an improvement containing 1,756 square feet of living area. Based on equity comparables , the appellant requested a reduction of the subject's total assessed value to $100,441 or $80,759 excluding vacant warehouse.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $169,000. The subject's assessment reflects a market value of $1,690,000 or $346.52 per square foot of living area, land included, when using the 2021 level of assessment for class properties of 10% as determined by the Cook County Real Property Classification Ordinance. The board of review listed the subject as containing 4,877 square feet of living area. The subject property has an improvement assessment of $130,030 or $26.67 per square foot of living area

In support of its contention of the correct assessment, the board of review submitted limited data only including sale date and price, building size, and Property Index Numbers (PIN) for four sale comparables.

In rebuttal, the appellant stated that the board of review did not address or submit any size error, did not complete the grid analysis and therefore, the board of review's evidence is not credible and should not be given any weight. The appellant reaffirmed their request for a reduction of the subject's total assessed value.

The parties waived their right to a hearing and agreed to write the appeal on the evidence.

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 has met this burden of proof and a reduction in the subject's assessment is warranted.

Regarding the subject's size, the Board finds that the building sketch that was prepared by the inspected who personally inspected and measure the subject on November 11, 2022, to be the best evidence in the record of the subject's size. Per the building sketch and appraiser's measurements, the subject property contains 899 square feet of living area regarding improvement #1, and 1434 square feet of living area with 2,544 square feet of attached warehouse area regarding improvement #2.

The appellant raises the issue of "vacancy" in their brief. The appellant cites no authority to support a reduction on this basis. The Board notes that while vacancy might be considered evidence of uninhabitability, vacancy is not the test by which a reduction may be granted subject to 35 ILCS 200/9-180. The appellant indicated that the subject's attached warehouse area of improvement #2 is vacant. In support, the appellant submitted an appraisal. The mere assertion that vacancies in a property exist, does not constitute proof that the assessment is incorrect or that the fair market value of a property is negatively impacted. However, the appraisal dated January 1, 2021, showed that the subject's market value was impacted by its warehouse area vacancy.

There is a statutory authority that permits pro-rata valuations when a building is uninhabitable. Section 9-180 of the Property Tax Code, Section 9-180 of the Property Tax Code provide in part:

> The owner of the property on January 1 shall be liable, on a proportionate basis, for the increased taxes occasioned by the construction of new or added buildings, structures or other improvements on the property from the date when the occupancy permit was issued from the date the new or added improvement was ***inhabitable*** and fit for occupancy or for intended customary use to December 31 of that year."

The appellant asserts that the warehouse area of improvement #2 totaling 2,544 square feet is "vacant" and in support submitted an appraisal. The Board finds that the appellant provided evidence in the form of an appraisal that details the property's total market value at the time the warehouse section of improvement #2 was vacant. In this instance, there was a showing that the subject's market value was impacted by its vacancy of the warehouse area during 2021 via the appraisal. Therefore, in determining the fair market value of the subject property, the Board looks to the appraisal. The appellant's appraiser utilized the sales comparison approach to value in determining the subject's market value. The Board finds this appraisal persuasive because the appraisers have experience in appraising, personally inspected the subject property, reviewed the property's history, and used three similar properties in the sales comparison approach while providing adjustments that were necessary. The appraisal identified the subject's warehouse area and "placed no value in the attached vacant building. It may have some future use, but would need significant improvement and change." The Board gives little weight to the board of review's evidence as it was very limited raw sales data which only included sale date and sale price with no information regarding amenities, construction, proximity to subject. Furthermore, the board of review did not make any adjustments for age, exterior construction, improvement size, improvement type, location, or market conditions.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The subject's assessment reflects a market value of $1,690,000 which is above the best evidence of market value in the record. The Board finds the subject property had a market value of $800,000 as of the assessment date at issue. Since market value has been established, the 10% level of assessment as determined by the Cook County Real Property Classification Ordinance shall apply. Since the subject's assessed value was reduced per the appellant's overvaluation argument, the

Board finds that the subject is now equitably assessed with further analysis regarding 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:

C E R T I F I C A T I O N

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: September 15, 2026

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

Dragovich Family Ltd Ptsnhp, by attorney:
Stephanie Park
Park & Longstreet, P.C.
1620 W Colonial Pkwy.
Inverness, IL 60067

COUNTY

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