



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

APPELLANT: Igor Goroshko  
DOCKET NO.: 13-35733.001-R-1 through 13-35733.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Igor Goroshko, the appellant, by attorney William I. Sandrick, of Sandrick Law Firm, LLC in South Holland; 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
13-35733.001-R-1	10-15-415-012-0000	2,450	23,138	\$25,588
13-35733.002-R-1	10-15-415-013-0000	2,450	34,708	\$37,158

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2013 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 dwelling of frame and masonry construction with 3,973 square feet of living area. The dwelling is 6 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has a 7,860 square foot site<sup>1</sup> and is located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument the appellant submitted two appraisals. The first appraisal estimated the subject property had a market value of \$565,000 as of January 1, 2010. The

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<sup>1</sup> The Board finds the best evidence of the subject's lot size was from the appellant's 2010 appraisal.

second appraisal estimated the subject property had a market value of \$570,000 as of January 1, 2016.

The appellant also argued that the subject's improvement is not equitably assessed when compared to similar properties. In support of this argument, the appellant submitted an assessment grid analysis containing three comparables that were located in the same neighborhood code as the subject property. The comparables were two-story dwellings of frame and masonry construction that ranged in size from 3,872 to 4,390 square feet of living area. The comparables were 56 or 62 years old. The comparables had other features with varying degrees of similarity to the subject. The comparables had improvement assessments ranging from \$43,104 to \$48,666 or from \$10.25 to \$11.27 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$62,746. The subject's assessment reflects a market value of \$627,460 or \$157.93 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 has an improvement assessment of \$57,846 or \$14.56 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted two separate grid analyses. One grid contains sale comparables, which addresses the appellant's overvaluation argument and the other contains equity comparables, which addresses the appellant's inequity argument.

The board of review's sales grid analysis contains four comparables, three of which were located in the same neighborhood code as the subject property. The comparables were two-story dwellings of frame or masonry construction that ranged in size from 3,967 to 4,173 square feet of living area. The comparables ranged in age from 4 to 22 years old. The comparables had other features with varying degrees of similarity to the subject and had lot sizes ranging from 3,940 to 12,240 square feet of land area. The comparables had sale dates ranging from January 2010 to June 2012 for prices ranging from \$748,000 to \$1,242,500 or from \$182.57 to \$313.21 per square foot of living area, including land.

The equity grid analysis contains four comparables that were located in the same neighborhood code as the subject property. The comparables were two-story dwellings of masonry construction that ranged in size from 4,077 to 4,261 square feet of living area. The comparables were 7 years old and had other features with varying degrees of similarity to the subject. The comparables had improvement assessments ranging from \$60,742 to \$62,623 or from \$14.66 to \$14.91 per square foot of living area.

### **Conclusion of Law**

The appellant contends in part 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.

As an initial finding regarding the appellant's January 2010 appraisal for the subject property, the Board finds its effective date occurring 24 months prior to the January 1, 2013 assessment date is less probative of the subject's market value as of the assessment date at issue. Likewise, the Board gave less weight to the sales used in the appraisal due to their sale dates occurring in 2009 and 2010.

The Board also finds the appellant's January 2016 appraisal, which has an effective date occurring 36 months after the January 1, 2013 assessment date, is less probative of the subject's market value as of the assessment date at issue. Likewise, the Board gave less weight to the sales used in the appraisal due to their sale dates occurring in 2015.

The Board finds the best evidence of market value to be the board of review's comparable sales #2 and #3. These comparable sales were most similar to the subject in location, design, age and features. These comparables also sold more proximate in time to the January 1, 2013 assessment date at issue than did the parties' remaining comparable sales. The best comparables sold in November 2011 and June 2012 for prices of \$935,000 and \$748,000 or \$228.10 and \$182.57 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$627,460 or \$157.93 per square foot of living area, including land, which is supported by the best comparables in this record and appears justified given the subject's newer age. The Board gave less weight to the parties' remaining comparable sales due to their sale dates occurring less proximate in time to the January 1, 2016 assessment date at issue. Based on this record, the Board finds a reduction in the subject's assessment is not justified on the grounds of overvaluation.

The appellant also contends assessment inequity as an alternative 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 Board finds the best evidence of assessment equity to be the board of review's comparables. These comparables were most similar to the subject in location, age, size and features. These comparables had improvement assessments that ranged from \$60,742 to \$62,623 or from \$14.66 to \$14.91 per square foot of living area. The subject's improvement assessment of \$57,846 or \$14.56 per square foot of living area falls below the improvement assessments of the best comparables in this record. The Board gave less weight to the appellant's comparables due to their significantly older ages, when compared to the subject. Based on this record, the Board finds a reduction in the subject's assessment is not justified on the grounds of assessment inequity.

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

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