

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Kateryna Moskalenko
DOCKET NO.: 04-24764.001-R-1
PARCEL NO.: 03-09-408-063-0000

The parties of record before the Property Tax Appeal Board are Kateryna Moskalenko, the appellant, by attorney Michael Griffin, Chicago, and the Cook County Board of Review.

The subject property consists of a 21-year-old, two-story, single-family dwelling of frame construction containing 1,335 square feet of living area. Features of the residence include one and one-half bathrooms, air-conditioning, a fireplace and a one-car attached garage. The subject is built on slab and located in Wheeling Township, Cook County.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this argument, the appellant submitted a spreadsheet detailing three suggested comparable properties located within the subject's neighborhood. These properties consist of improvements ranging in size from 1,344 to 2,016 square feet of living area and have improvement assessments ranging from \$4.21 to \$6.94 per square foot of living area. The addresses, property index numbers and assessment data for these properties were also provided. Based on the evidence submitted, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$21,785. The subject's improvement assessment is \$9,580 or \$7.18 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on two properties suggested as comparable to the subject. The suggested comparables are improved with two-story, 23 or 24-year-old, single-family dwellings of frame construction with the same neighborhood code as the subject. The improvements contain 1,329 and 1,332 square feet of living area. The comparables

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Based on the facts and exhibits presented, 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: \$ 12,205
IMPR.: \$ 9,580
TOTAL: \$ 21,785

Subject only to the State multiplier as applicable.

contain one full bathroom, air-conditioning and a one-car or two-car garage. The improvement assessments are \$8.04 and \$7.42 per square foot of living area, respectively. The board's evidence disclosed that the subject was purchased in November 2002 for a price of \$195,500.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review V. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The Board finds that the parties submitted five properties as comparable to the subject. The Property Tax Appeal Board finds that the appellant's suggested comparable properties do not provide any support for a reduction in the subject's assessment. The only information provided with regard to the appellant's suggested comparables were property index numbers, addresses, sizes of the improvements and their respective assessments. Without adequate descriptions of the properties, the Board finds it is impossible to evaluate their comparability to the subject. In addition, the Board finds that the board of review's suggested comparables support the subject's assessment. As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject property was inequitably assessed by clear and convincing evidence and no reduction 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.

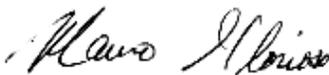
Chairman



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: April 24, 2009



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 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 the subsequent year 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.

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.