

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Galina Norkin
DOCKET NO.: 04-28382.001-R-1
PARCEL NO.: 14-33-421-055
TOWNSHIP: North

The parties of record before the Property Tax Appeal Board are Galina Norkin, the appellant, by attorney William Seitz with the law firm of Fisk Kart Katz and Regan in Chicago and the Cook County Board of Review.

The subject property consists of a 2,725 square foot parcel of land improved with a four-year old, two-story, frame and masonry, single-family dwelling containing 2,202 square feet of living area, two and one-half baths, a fireplace, and a full, unfinished basement. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument, the appellant, via counsel, submitted information on a total of four properties suggested as comparable and located within several blocks of the subject. The properties are described as two-story, masonry or frame and masonry, single-family dwellings with between two and one-half and three and one-half baths, air conditioning and, for one property, a fireplace. Basement information was not provided. The properties range: in age from seven to 38 years; in size from 2,232 to 3,611 square feet of living area; and in improvement assessments from \$27.02 to \$31.08 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment of \$104,740 or \$47.57 per square foot of living area was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on four properties suggested as comparable located within the subject's neighborhood. The properties consist of two-story, masonry or frame and masonry, single-family dwellings two and one-half baths, one or two fireplaces, a partial or full basement with two finished, and, for three properties, air conditioning. The properties range: in age from four to 11 years; in size from

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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: \$ 18,140
IMPR.: \$104,740
TOTAL: \$122,880

Subject only to the State multiplier as applicable.

2,160 to 2,202 square feet of living area; and in improvement assessments from \$48.20 to \$57.96 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant's attorney presented a colored aerial photograph of the subject's block which was admitted into evidence and marked as Appellant's Exhibit #1. Mr. Seitz stated that the border of the subject's neighborhood code, assigned by the assessor's office, ends on the subject's block and that the houses next door to the subject are located in a different neighborhood code. He argued that the houses on the subject's block are similar row houses and, therefore, the neighborhood codes should not be a factor in establishing comparability.

In response to questions, the board of review representative, Michael Sobczak, could not indicate on Appellant's Exhibit #1 were the board of review's suggested comparables were located in relation to the subject property. He argued that suggested comparable #1 should be located next door to the subject, but could not confirm that on the map.

After reviewing the record and considering the testimony, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties submitted a total of eight properties suggested as comparable to the subject. The PTAB finds the appellant's comparables #4 and the board of review's comparables #1 and #2 are the most similar to the subject in design, size, construction, location and age. These properties are frame and masonry, two-story, single-family dwellings located on the subject's street. The properties range: in age from four to seven years; in size from 2,160 to 2,232 square feet of living area; and in improvement assessments from \$31.08 to \$57.96 per square foot of living area. In comparison, the subject's improvement assessment of \$47.57 per square foot of living area is within the range of these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the subject's assessment is not warranted.

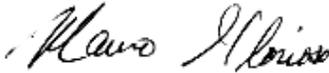
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

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: June 19, 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.