



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

APPELLANT: Leo Arshin  
DOCKET NO.: 06-23612.001-R-1  
PARCEL NO.: 03-09-409-056-0000

The parties of record before the Property Tax Appeal Board are Leo Arshin, the appellant, by attorney David C. Dunkin of Arnstein & Lehr, Chicago; and the Cook County Board of Review.

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:** \$7,267  
**IMPR.:** \$14,643  
**TOTAL:** \$21,910

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story, frame constructed single family dwelling with 1,335 square feet of living area. Features of the home include a slab foundation, central air conditioning and a one-car attached garage. The dwelling is approximately 22 years old. The property is classified as a class 2-95 individually owned row house or townhouse up to 62 years old. The property is located in Wheeling, Wheeling Township, Cook County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant presented information on seven comparables improved with two-story, frame constructed single family dwellings that ranged in size from 1,332 to 1,377 square feet of living area. The dwellings are either 21 or 22 years old. Each comparable is described as having a slab foundation, central air conditioning, and a one-car or a two-car attached garage. Each comparable is a class 2-95 individually owned row house or townhouse up to 62 years old and has the same neighborhood code as the subject. Three comparables are located along the same street and within the same block as the subject. These properties had improvement assessments ranging from \$11,365 to \$13,302 or from \$8.51 to \$9.81 per square foot of living area.

Based on these comparables the appellant requested the subject's improvement assessment be reduced to \$11,360 or \$8.51 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$21,910 was disclosed. The subject has an improvement assessment of \$14,643 or \$10.97 per square foot of living area.

In support of the assessment the board of review submitted information on three comparables improved with two-story single family dwellings of frame construction that had either 1,332 or 1,335 square feet of living area. The dwellings are either 22 or 24 years old. Each comparable has a slab foundation, central air conditioning and a 1, 1.5 or a 2-car garage. Each comparable is a class 2-95 individually owned row house or townhouse up to 62 years old with the same neighborhood code as the subject. These properties have improvement assessments ranging from \$14,887 to \$15,720 or from \$11.17 to \$11.80 per square foot of living area. The board also indicated the subject property was purchased in April 2006 for a price of \$260,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant argued assessment inequity with respect to the 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 assessments 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 a reduction is not warranted.

The Board finds the record contains descriptions and assessment information on ten comparables submitted by the parties that were similar to the subject in location, classification, style, construction, age and features. These properties have improvement assessments ranging from \$8.51 to \$11.80 per square foot of living area. The subject has an improvement assessment of \$10.97 per square foot of living area, which is within the range established by these similar properties.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general

operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence in this record.

In conclusion, the Board finds the appellant did not demonstrate the subject was being inequitable assessed with clear and convincing evidence and no reduction is justified.

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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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: February 24, 2012

*Allen Castrovillari*

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.