PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Vadim Ogranovich
DOCKET NO.: 06-24792.001-R-1
PARCEL NO.: 04-10-112-038-0000

The parties of record before the Property Tax Appeal Board are Vadim Ogranovich, the appellant, by attorney Julie Realmuto of McCarthy & Duffy, Chicago, Illinois; and the Cook County Board of Review.

The subject property is improved with a two-year old, two-story style dwelling of masonry construction containing 3,456 square feet of living area with a full, finished basement, central air conditioning, a fireplace, and a two-car attached garage. According to the appellant, the subject dwelling is a 47-year old, one-story style dwelling of masonry construction containing 1,152 square feet of living area with a partial basement and a one-car detached garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as one-story masonry dwellings that range in age from 28 to 51 years old. The comparable dwellings range in size from 1,105 to 1,333 square feet of living area. These properties have improvement assessments ranging from $15.74 to $16.57 per square foot of living area. According to the appellant, the subject's improvement assessment is $22,776 or $19.77 per square foot of living area, which is based on the appellant's claim that the subject dwelling is a 47-year old, one-story masonry dwelling with 1,152 square feet of living area. To support this claim, the appellant produced a photograph purported to be of the subject dwelling. In addition, the appellant provided the board of review's final ruling dated May 11, 2007 on the appellant's complaint concerning the subject property's 2006 assessed valuation. This final ruling left the subject property's 2006 assessed valuation unchanged at $73,901 and indicated that the subject dwelling now has a classification code of 2-78, which is a two or more story residence, up to 62 years of age, 2,001 to 3,800 square feet. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

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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:	$	6,927
IMPR.:	$	66,974
TOTAL:	$	73,901

Subject only to the State multiplier as applicable.

PTAB/BRW/June 09/06-24792

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on two comparable properties consisting of two-story masonry dwellings that are each seven years old. The dwellings contain 2,957 and 3,053 square feet of living area. These properties have improvement assessments of $19.50 and $19.62 per square foot of living area. According to the board of review, the subject property has an improvement assessment of $66,974 or $19.38 per square foot of living area, which is based on the board of review's claim that the subject property is a two-year old, two-story masonry dwelling with 3,456 square feet of living area. In support of its claim, the board of review produced the subject's current property characteristic sheet. 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 this appeal. The Board further finds that 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.

According to the appellant, the subject dwelling is a 47-year old, one-story masonry dwelling with 1,152 square feet of living area. In support of his claim, the appellant produced a photograph purported to be of the subject dwelling. In addition, the appellant provided the board of review's final ruling dated May 11, 2007, on the appellant's complaint concerning the subject property's 2006 assessed valuation. This final ruling left the subject property's 2006 assessed valuation unchanged at $73,901 and indicated that the subject dwelling now has a classification code of 2-78, which is a two or more story residence, up to 62 years of age, 2,001 to 3,800 square feet. The board of review claims that the subject property is a two-year old, two-story masonry dwelling with 3,456 square feet of living area and supported this claim with the subject's current property characteristic sheet which confirms that the dwelling is, in fact, a two-year old, two-story masonry dwelling with 3,456 square feet of living area. The Board finds that the board of review provided the best evidence with respect to establishing what dwelling currently exists on the subject property.

The Board finds that the comparables submitted by the board of review were the most similar to the subject in age, size, design, and exterior construction. Due to their similarities to the subject, these comparables received the most weight in the Board’s analysis. These comparables had improvement assessments of $19.50 and $19.62 per square foot of living area. The subject’s improvement assessment of $19.38 per square foot of living area falls below these amounts. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable 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

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.