



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

APPELLANT: Ruslik Sadyraka
DOCKET NO.: 06-27890.001-R-1
PARCEL NO.: 16-12-203-020-0000

The parties of record before the Property Tax Appeal Board are Ruslik Sadyraka, the appellant, by attorney Howard W. Melton, of Howard W. Melton and Associates in 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: \$9,840
IMPR.: \$49,366
TOTAL: \$59,206

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with two structures on one parcel. Building #1 is a 2-story multi-family dwelling of masonry construction containing 1,848 square feet of living area. The dwelling is 110 years old and has a slab foundation. Building #2 is a 1½-story masonry dwelling containing 1,129 square feet of living area. That dwelling is 118 years old and has a slab foundation.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as class 2-11 masonry or frame and masonry dwellings that range in age from 118 to 130 years old. The comparable dwellings range in size from 2,088 to 2,378 square feet of living area. Two of the comparables feature full basements, one of which is finished. One has a partial, unfinished basement, and one has a crawl foundation. Three of the comparables feature 2-car garages. The comparables have improvement assessments ranging from \$14.03 to \$15.13 per square foot of living area. The subject's improvement assessment is

\$14.31¹ 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 final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties for each of the two improvements (8 comparables total). Building #1 comparables consist of 2-story frame or masonry dwellings that range in age from 118 to 128 years old. The dwellings range in size from 2,016 to 2,378 square feet of living area. Three comparables are on slab foundations, and one is on a crawl foundation. All have 1 or 2-car garages. These properties have improvement assessments ranging from \$15.03 to \$16.48 per square foot of living area. Building #2 comparables consist of 1 or 1½-story frame or masonry structures ranging in age from 76 to 113 years. The comparables range in size from 1,200 to 1,444 square feet of living area. Two have full, unfinished basements and two are on slab foundations. All have 1 or 2-car garages. The board of review also disclosed the subject property was purchased in March 2006 for \$840,000. 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 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 Board finds the appellant did not disclose the second dwelling on the parcel, and did not include that square footage in their analysis. The comparables submitted by both parties had improvement assessments that ranged from \$14.03 to \$16.48 per square foot of living area. The subject's improvement assessment of \$14.31 for building #1 is within the range established by the comparables. The board further finds the appellant did not challenge the assessment of the second dwelling. The Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

¹ The appellant incorrectly used the improvement assessment value of both dwellings, but only the square footage of building #1 to derive an incorrect improvement assessment of \$26.71 per square foot of living area. The correct improvement assessment is \$14.31 for building #1 and \$20.30 for building #2.

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

Shawn R. Lerbis

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: December 3, 2010

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.