



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

APPELLANT: Stepan Atamanyuk  
DOCKET NO.: 06-29054.001-R-1  
PARCEL NO.: 16-02-412-010-0000

The parties of record before the Property Tax Appeal Board are Stepan Atamanyuk, the appellant(s), by attorney Lisa A. Marino, of Marino & Assoc., PC in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:** \$4,492  
**IMPR.:** \$24,964  
**TOTAL:** \$29,456

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 3,510 square foot parcel of land improved with a 102-year old, two-story, masonry, multi-family dwelling containing 2,156 square feet of living area, two apartment units, two baths, 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 the subject's neighborhood. The properties are described as two-story, frame or masonry, multi-family dwellings with two or three baths and, for two properties, a full basement with one finished. The properties range: in age from 85 to 107 years; in size from 2,584 to 2,982 square feet of living area; and in improvement assessments from \$7.89 to \$9.86 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 \$26,195 or \$12.15 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 a total of three properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, masonry, multi-family dwellings with two or three baths and a full basement with one finished. The properties range: in age from 96 to 113 years; in size from 2,083 to 2,200 square feet of living area; and in improvement assessment from \$12.00 to \$12.73 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 reiterated the position that the subject is inequitably assessed and argued that the appellant's suggest comparable #4 and the board of review's suggested comparable #3 were the most comparable to the subject. In addition, she asserted that the assessor reduced the subject improvement's assessed value for the 2007 lien year, which is within the same triennial cycle as the current appeal.

The board of review's representative rested on the evidence submitted.

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 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 met this burden.

The parties submitted a total of seven properties suggested as comparable to the subject. The PTAB finds the board of review's comparables the most similar to the subject in design, size, amenities and age. Due to their similarities to the subject, these comparables received the most weight in the PTAB's analysis. The properties are masonry, two-story, multi-family dwellings located within the subject's neighborhood. The properties range: in age from 96 to 113 years; in size from 2,083 to 2,200 square feet of living area; and in improvement assessment from \$12.00 to \$12.73 per square foot of living area. In comparison, the subject's improvement assessment of \$12.15 per square foot of living area is within the range of these comparables.

However, PTAB finds that "a substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment". Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1<sup>st</sup> Dist. 1979). Therefore, the PTAB finds that based upon the county assessor's 2007 improvement assessment reduction, it is appropriate to reduce the appellant's 2006 improvement assessment to \$24,964. Thereby, the PTAB finds that a reduction in the subject's assessment 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario M. Louie*

Member

*Shawn P. Lerski*

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.