



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

APPELLANT: Alex Nakonechny
DOCKET NO.: 06-31188.001-C-1
PARCEL NO.: 17-06-118-035-0000

The parties of record before the Property Tax Appeal Board are Alex Nakonechny, the appellant, by attorney Arnold G. Siegel 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: \$ 17,424
IMPR: \$ 33,648
TOTAL: \$ 51,072

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 6,600 square foot land parcel improved with a three-story, 134-year old, masonry, single-family dwelling. The improvement contains 5,466 square feet of living area as well as three full bathrooms, one fireplace, and a two-car garage. The appellant's appeal is based on unequal treatment in the assessment process.

As to the equity argument, the appellant submitted assessment data and descriptions of the subject and three suggested comparables. They are improved with two-story or three-story, single-family dwellings of masonry exterior construction. They range: in age from 106 to 118 years; in improvement size from 5,010 to 5,319 square feet of living area; and in improvement assessments from \$2.56 to \$3.65 per square foot of living area. The grid analysis indicated that the suggested comparables were located in a property volume different than the volume accorded to the subject, while the submitted assessor database printouts indicate that the suggested comparables are located in a neighborhood different than the subject's neighborhood. The subject contains an improvement assessment of \$33,648 or \$6.16 per square foot.

In addition, the appellant submitted by the owner indicating that the subject property had been 100% vacant throughout tax year 2006 due to rehabilitation work on the subject's improvement. The affiant also indicated that the subject's improvement was accorded an historic property designation. 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 of \$51,072 was disclosed. In addition, the board submitted data and description for the subject property noting that the subject sold on June 1, 2004 for \$675,000. The board of review also submitted a copy of the subject's printouts. These printouts reflected hand-written statements such as: no comparables available; assessed at 20% occupancy factor; home improvement accorded the building; and property sold in 2007 for \$2,234,000. 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 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 PTAB finds the appellant has not met this burden and that a reduction is not warranted.

As to the equity argument, the PTAB accords diminished weight to the comparables submitted by the appellant. The appellant's grid analysis and submitted assessor database printouts reflect that the suggested comparables are not located within the subject's neighborhood as well as varying in improvement style, age and amenities. In addition, the appellant's affidavit disclosed that the subject was accorded an historic designation, while the suggested comparables contain no such designations; thereby, further diminishing comparability. Therefore, the PTAB finds that appellant's argument unpersuasive.

Further, the PTAB finds that the board of review's evidence reflects the subject's sale in 2004 at \$675,000 and that the board accorded the subject a diminished assessment based upon the application of a 20% occupancy factor and home improvement status for the vacant structure.

As a result of this analysis, the PTAB finds the appellant has not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and that a reduction is not warranted.

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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.

Donald 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: May 20, 2011

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.