FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Victor Filatov
DOCKET NO.: 07-22264.001-R-1
PARCEL NO.: 09-13-214-035-0000

The parties of record before the Property Tax Appeal Board are Victor Filatov, the appellant, by attorney Lauren Cooper, of Worsek & Vihon 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:	$8,100
IMPR.:	$53,235
TOTAL:	$61,335

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is a 7,500 square foot lot improved with a two-story, frame and masonry, single-family dwelling. Features include a full unfinished basement, three baths, and a two-car garage.

The assessor's records indicate that the subject contains 3,916 square feet of living area while the appellant contends that the subject contains approximately 3,000 square feet of living area.

The assessor's records indicate that a 2004 building permit for an addition was issued in the amount of $250,000 and that the subject dwelling is three years old. The appellant contends that the subject home is approximately 50 years old as no portion of the original home was demolished during renovation.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process, that the assessor miscalculated the size of the subject dwelling, and that the subject's market value is not accurately reflected in it assessed valuation as the bases of the appeal.

In support of the incorrect square footage claim, the appellant submitted architects plans from Group A architects/ builders that include a drawing and measurements of the subject dwelling. Using the measurements indicated on the diagram, the subject contains 1,542 square feet of living area on the first floor and 1,734 square feet on the second floor, or a total of 3,276 square feet of living area.

In support of the equity claim, the appellant submitted descriptions and assessment information regarding six suggested comparable properties located within 16 blocks of the subject property. The suggested comparables are described as two-story, frame and masonry, single-family dwellings that range in age from 30 to 44 years old and range in size from 3,108 to 3,625 square feet of living area. Features include a full or partial finished or unfinished basement, four baths, and a one or two car garage. These properties have improvement assessments that range from $15.19 to $16.58 per square foot of living area. The subject's improvement assessment is $20.62 per square foot of living area using 3,276 square feet. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

In support of the market value claim, the appellant submitted Multiple Listing Service printouts containing limited information regarding two suggested comparable single-family homes. The suggested comparables are described as two-story, frame and masonry dwellings that were listed for sale in March 2008 for prices that ranged from $669,900 to $699,900.

As additional support of the market value claim, the appellant submitted an affidavit and a copy of a building permit. The building permit was issued for a $250,000 addition to the first and second floors of the subject property. The affidavit states: that the appellant acted as the general contractor for the subject property's renovation; that after the renovation, the home contained approximately 3,000 square feet; and, that total construction costs were $122,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of $75,651 was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information regarding three suggested comparable properties located within the subject property's neighborhood code. The suggested comparables consist of two-story, masonry, single-family dwellings that range in age from two to three years old and range in size from 3,826 to 4,445 square feet of living area. Features include a full finished or unfinished basement, two-and-one-half to three-and-one-half baths, and a two-car garage. These properties have improvement assessments that range from $17.74 to $19.29 per square foot of living area. The board also submitted the subject's property characteristics printout which lists the subject's size at 3,916 square feet of living area without further explanation. 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.

As to the appellant's market value argument, when overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331Ill.App.3d 1038 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the PTAB concludes that the evidence indicates no reduction based on market value is warranted.

The parties submitted sales information on a total of two suggested comparables. In reviewing the evidence, the PTAB finds these comparables contained incomplete descriptions and were listing prices and not recent sales as required by 86 Ill.Admin.Code 1910.65(c). Therefore, the PTAB finds the appellant did not meet his burden of proving by a preponderance of the evidence that the subject property is overvalued.

As to the remaining part of the appellant's market value argument, the affidavit and building permit submitted by the appellant only contain evidence regarding the market value of the subject dwelling's addition. They do not contain any evidence regarding the market value of the original dwelling. As this evidence is incomplete, the PTAB finds that the appellant did not meet his burden of proving by a preponderance of the evidence that the subject property is overvalued.

As to the appellant's square footage argument, the PTAB finds that the appellant has submitted sufficient evidence to show the county has incorrectly listed the subject property's square footage of living area. Therefore, the PTAB finds the subject contains 3,276 square feet.

As to the appellant's equity argument, 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 met this burden.

The parties submitted a total of nine suggested comparables for the PTAB's consideration. The PTAB finds the appellant's suggested comparables #1, #2, and #4 to be the most similar to the subject in size, location, and design. These comparables had improvement assessments that ranged from $15.97 to $16.58 per square foot of living area. The subject's improvement assessment

of $20.62 per square foot of living area, using 3,276 square feet, is above the range established by the most similar comparables. After considering adjustments and the differences in the appellant's comparables when compared to the subject, the PTAB finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment to the appellant's requested 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.

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 22, 2012

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.