



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

APPELLANT: Igor Haskin
DOCKET NO.: 07-26545.001-R-1
PARCEL NO.: 04-20-201-043-0000

The parties of record before the Property Tax Appeal Board are Igor Haskin, the appellant 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: \$ 16,147
IMPR.: \$ 55,572
TOTAL: \$ 71,719

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story, single-family dwelling of frame and masonry construction containing 2,673 square feet of living area. The dwelling is 19 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage. The dwelling is situated on a 10,092 square foot lot located in Northfield Township, Cook County.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the inequity claim, the appellant submitted descriptions and assessment information on four suggested comparable properties. The comparables consist of two-story, single-family masonry or frame and masonry dwellings that range in age from 20 to 36 years old. The comparable dwellings range in size from 2,618 to 3,733 square feet of living area. Three of the comparables have the same neighborhood code as the subject property. Features include central air conditioning, a fireplace and a two or two and one-half garage. Three comparables have a partial unfinished basement and one comparable has a partial finished basement. The comparables have improvement assessments ranging from \$51,746 to \$69,088 or \$18.51 to \$19.77 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject improvement assessment to \$49,853 or \$18.65 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$71,719 was disclosed. The subject's improvement assessment is \$55,572 or \$20.79 per square foot of living area. In support of the subject assessment, the board of review presented descriptions and assessment information on four suggested comparable properties. The comparables consist of two-story, frame and masonry single family dwellings that range in age from 19 to 32 years old. Three of the comparables are located in the same neighborhood code as the subject property. The dwellings range in size from 2,787 to 3,234 square feet of living area. Features include a partial or full unfinished basement, central air conditioning, a fireplace and a two-car garage. These properties have improvement assessments ranging from \$66,349 to \$79,925 or from \$21.23 to \$24.71 per square foot of living area. 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 assessment process 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.

Both parties submitted a total of eight suggested comparables for the Board's consideration. The Board gave less weight to appellant's comparables. Comparable #1 is larger than the subject and comparable #2, #3 and #4 are older than the subject. In addition comparable #3 is not located in the subject neighborhood code. The Board finds the comparables #1, #2 and #3 submitted by the board of review are most similar to the subject in location, size, style, exterior construction, features and age. These comparables had improvement assessments that ranged from \$67,011 to \$79,925 or from \$21.23 to \$24.71 per square foot of living area. The subject's improvement assessment of \$55,572 or \$20.79 per square foot of living area is below the range established by the most similar comparables. After considering adjustments to the comparables for differences 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.

The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395

(1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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

Frank J. Huff

Member

Member

Mario M. Louie

Shawn R. Lerbis

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: September 23, 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.