



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

APPELLANT: V. Guminskiy
DOCKET NO.: 07-29484.001-R-1 through 07-29484.006-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are V. Guminskiy, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-29484.001-R-1	02-01-200-083-1145	928	7,567	\$8,495
07-29484.002-R-1	02-01-200-083-1146	1,136	9,262	\$10,398
07-29484.003-R-1	02-01-200-083-1147	1,136	9,262	\$10,398
07-29484.004-R-1	02-01-200-083-1148	1,136	9,262	\$10,398
07-29484.005-R-1	02-01-200-083-1149	1,136	9,262	\$10,398
07-29484.006-R-1	02-01-200-083-1150	1,136	9,262	\$10,398

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of six residential condominium units located in a three-story frame building consisting of 4,850 square feet of living area. The building is 29 years old. The subject has a 2-99 classification (residential condominium) under the Cook County Real Property Assessment Classification Ordinance. The property is located in Palatine Township, Cook County.

The appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land and improvement assessments as the basis of the appeal.

In support of the inequity argument, the appellant submitted a grid analysis with assessment information on three suggested comparable properties. The comparables are located from "next

to" to "close" to the subject property. The comparables were reported to consist of frame buildings that are 29 years old and have 4,850 square feet of living area. The comparables are situated on 1,520 square feet of land area. The comparables have land assessments of \$1,060 or \$0.70 per square foot of land area. The subject's land assessment is \$1,060 or \$0.70 per square foot of land area. The comparables have improvement assessments of \$1,290. The subject's improvement assessment is \$1,290.

Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$60,485 was disclosed.

In support of the subject's assessment, the board of review submitted a two page analysis of condominium sales resulting in a market value estimate for the subject of \$625,909. The board of review also submitted twelve pages of condominium assessment data and five pages of condominium sales. 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 both the subject's land and improvement assessments. 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 gives no weight to the appellant's argument as the data submitted indicates all the properties are identically assessed. The Board further finds the market data provided by the board of review supports the assessment of the subject condominium units.

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

Acting 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: January 20, 2012

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.