



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

APPELLANT: Mark & Zinaida Mirsky  
DOCKET NO.: 08-28711.001-R-1 through 08-28711.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Mark & Zinaida Mirsky, the appellant(s), by attorney Leslie Hedges, of Law Offices of Terrence Kennedy Jr. 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
08-28711.001-R-1	03-24-200-119-0000	9,800	27,531	\$37,331
08-28711.002-R-1	03-24-200-116-0000	7,721	0	\$7,721

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of two parcels of land totaling 8,475 square feet of and improved with a 35-year old, three-story, masonry, multi-family dwelling containing 5,796 square feet of living area and six units. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptions and assessment information on a total of five properties suggested as comparable and located on the subject's block. The properties are described as two or three-story, masonry, multi-family dwellings. The properties are 35-years old, contain 5,796 square feet of living area, have six apartment units, and have improvement assessments ranging from \$3.32 to \$4.92 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 \$43,873 or \$7.57 per square foot of living area was disclosed. In support

of the subject's assessment, the board of review submitted descriptions and assessment information on four properties suggested as comparable and located on the subject's block. The property is described as a three-story, masonry, multi-family dwellings. The properties are 35-years old, contains 5,796 square feet of living area, have six apartment units, and have improvement assessments ranging from \$3.97 to \$5.93 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 subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 07-28303.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

However, the Board finds the appellant failed to submit any evidence to show that the subject property was owner-occupied. Moreover, the board of review's evidence shows that the taxpayers address to be different from the subject property. Therefore, the Property Tax Appeal Board finds the 2007 decision shall not be applied to the 2008 assessment year.

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 met this burden.

The parties presented a total of nine properties suggested as comparable to the subject. The PTAB finds all the comparables similar to the subject in size, design, construction, location,

and age. The properties are described as two or three-story, masonry, multi-family dwellings located on the subject's block. The properties are 35-years old, contains 5,796 square feet of living area, have six apartment units, and have improvement assessments ranging from \$3.32 to \$5.93 per square foot of living area. In comparison, the subject's improvement assessment of \$7.57 per square foot of living area is above the range of these comparables. Therefore, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported and a reduction in the improvement 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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

*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.