



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

APPELLANT: Veronica Aglikin
DOCKET NO.: 09-23697.001-R-1
PARCEL NO.: 09-11-410-038-0000

The parties of record before the Property Tax Appeal Board are Veronica Aglikin, 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: \$ 8,482
IMPR: \$ 15,856
TOTAL: \$ 24,338

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of three-year old, two-story, masonry, single-family dwelling with 4,130 square feet of living area. The improvement is situated on a 14,753 square foot lot. Features include four and one-half baths, four bedrooms, central air conditioning, two fireplaces, a full, unfinished basement, and a three-car garage. The appellant argued that a proper occupancy factor has not been applied to the subject's assessed value.

In support of this argument, the appellant submitted: a settlement statement indicating the subject was sold on October 14, 2009 for \$720,000; a black and white photograph of the subject; Certificate of Error notifications for the 2006, 2007 and 2008 tax years for vacancy relief; an occupancy permit from the City of Chicago indicating the subject was fit for occupancy on July 21, 2009; Multiple Listing Service printouts describing the subject property; and a signed Contractor's Sworn Statement dated June 15, 2010 indicating the total cost for work completed was \$500,000. The appellant's pleadings also indicate that: the subject land was purchased in 2006 for \$250,000; the improvement

cost \$500,000 to construct; remodeling was completed on July 1, 2009; and the occupancy permit was issued on July 21, 2009. The pleadings further indicate that: the sale of the subject in October 2009 was not a transfer between related parties; a realtor was involved in the transaction; and the subject was listed for sale on the open market for a period of two years. The appellant asserts that the subject's assessment should be pro-rated for 2009 as the improvement was not complete and under construction during that year. Based on this evidence, the appellant requested a reduction in the subject's assessed value.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$24,338 was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on four properties suggested as comparable to the subject and located within the subject's neighborhood. The properties consist of two-story, masonry or frame, single-family dwellings. They range: in age from 3 to 12 years; in size from 3,986 to 4,260 square feet of living area; and in improvement assessment from \$18.94 to \$23.38 per square foot of living area. Additionally, the board of review indicated that comparables #1 and #4 sold in February 2008 and March 2008, for \$1,000,000 and \$450,000, respectively. The board of review also submitted a county printout as evidence that the subject property had already received a 21.3% occupancy factor for the 2009 tax year. 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 that the subject property is entitled to a proper occupancy factor. The board of review's evidence indicates that the subject has received a 21.3% occupancy factor for the 2009 tax year. The appellant's evidence indicates that a certificate of occupancy was issued on July 21, 2009. This would indicate that the subject is only entitled to a 44.7% occupancy factor. Therefore, the Board finds that under the facts of this appeal, the evidence reflects that the subject's improvement assessment is more than fair and that the appellant has not satisfied the burden of challenging the correctness of the subject's assessment based on this record.

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: January 31, 2013

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.