



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

APPELLANT: Halyna Shuruk
DOCKET NO.: 09-26140.001-R-1
PARCEL NO.: 17-03-207-061-1007

The parties of record before the Property Tax Appeal Board are Halyna Shuruk, the appellant; 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: \$ 324
IMPR: \$ 17,157
TOTAL: \$ 17,481

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a residential condominium unit containing 344 square feet of living area with a 0.37223% ownership interest in a 294 unit, 38-year-old, residential condominium building. The subject contains one bathroom as well as central air-conditioning and located in North Chicago Township, Cook County. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of this claim, the appellant submitted assessment data and descriptive information on two units located within the subject's building. The appellant also submitted a one-page brief, Cook County Assessor's Internet Database sheets for the subject and the suggested comparables, a copy of the board of review's decision and a copy of the subject's condominium declaration and by-laws.

Like the subject, the appellant's suggested comparables are described as containing 344 square feet of living area, one bathroom, central air-conditioning as well as a 0.37223% ownership interest in the building. The two properties have

improvement assessments of \$17,157 or \$49.90 per square foot of living area, while the subject improvement is assessed at \$17,695 or \$51.44 per square foot.

The appellant argued that the appellant's comparables have lower assessments than the subject, although they are similar in square footage, are located on higher floors, and have similar amenities as compared to the subject. The appellant's evidence disclosed that the subject sold in April 2005 for \$180,000. Based on the evidence submitted, 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 final assessment of \$18,019 was disclosed. Of this amount \$17,695 is allocated to the improvement and \$324 is allocated to the land. The board also presented the methodology used to estimate the subject's fair market value. The board of review's evidence revealed that between 2006 and 2008 twenty-two units within the subject's building sold. Total consideration for these sales was \$4,937,785 and from that amount \$98,755 or 2% was deducted for personal property. The board then estimated the total market value of the condominium building using the adjusted sales price and the total of the percentage of interest of the units which sold, or 8.6008%, to conclude a total value for the building of \$56,262,548. Multiplying this amount by the subject's percentage of ownership of 0.3722% reflected a market value for the subject unit of \$209,409. Based on the evidence presented, 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 it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

In support of the inequity argument, the appellant submitted assessment data and descriptive information on two properties located within the subject's building and similar in size of living area, amenities and percentage of ownership as compared to the subject. The suggested comparables, like the subject, have an ownership interest 0.37223% in the building. The comparables have improvement assessments of \$17,157 or \$49.90 per square foot of living area. The subject's per square foot improvement assessment of \$17,695 or \$51.44 indicates the subject is treated inequitably when compared to similar properties.

In previous decisions, the Board has recognized it is the practice in Cook County when assessing condominiums to utilize the percentage of ownership, as contained in the condominium declaration, as the factor to pro-rate assessments to individual unit owners. In this case, the appellant has supplied the percentage of ownership for the subject and all the units located within the subject's building. This evidence shows the subject has a percentage of ownership of 0.37223% and the two comparable units also have a percentage of ownership of 0.37223%. The subject property has a similar percentage of ownership as the comparables; however, the improvement assessment for the subject unit is greater than the comparables. Using the Cook County's policy of assessing condominium units, a similar percentage of ownership would dictate a similar assessed value. As a final point, the Board finds the board of review provided sales information but did not address the appellant's inequity argument.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and a 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 Morris

Member

JR

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: December 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.