



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

APPELLANT: Theodore Wynnychenko
DOCKET NO.: 09-30534.001-R-1
PARCEL NO.: 04-26-203-059-0000

The parties of record before the Property Tax Appeal Board are Theodore Wynnychenko, 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: \$7,985
IMPR.: \$67,610
TOTAL: \$75,595

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 18,788 square foot parcel of land improved with a 43-year old, one-story, single-family dwelling of frame and masonry construction. The improvement contains 2,561 square feet of living area as well as two full and one half-baths, a partial basement, a fireplace, and a two-car attached garage. The subject is located in Northfield Township, Cook County.

As to procedural matters, the Board noted for the record that the appellant submitted several subpoena requests with accompanying exhibits which were each ruled on prior to this hearing by the Board. Moreover, the Board acknowledged that the appellant brought forth his own tape recorder to record this hearing. The appellant also brought a court reporter. The Board permitted the appellant to tape record the hearing and allowed the appellant's court reporter to remain in the hearing room. The board noted that the Board's recording is the official record of this proceeding.

The property in this appeal was the subject of an appeal before the Property Tax Appeal Board for the prior year under Docket

No. 08-25053.001-R-1. In that appeal, the Property Tax Appeal Board reached a decision based upon equity and the weight of the evidence in the record as presented by the parties to the appeal. Pursuant to the Official Rules of the Property Tax Appeal Board, evidence from both parties in support of their respective opinions of the subject's market value as of the assessment date was requested.

On May 22, 2013, the Property Tax Appeal Board set the subject matter of this appeal for hearing based upon its merits for July 16, 2013 at 9:00 AM. The hearing location was the Property Tax Appeal Board North Regional Office, 9511 W. Harrison, Suite LL-54, Des Plaines, Illinois. The hearing notice states in pertinent part:

This case cannot be postponed without good reason submitted in writing. Failure of the appellant to appear shall be cause for dismissal of the appeal. **Failure of the county or any intervenor to appear shall be grounds for default of that party.** (Emphasis added).

On July 16, 2013, the Property Tax Appeal Board's Administrative Law Judge and the appellant convened at the hearing location at 9:00 AM for the hearing that was to be conducted on its merits pursuant to both parties' request. The board of review's representative, failed to appear before the Property Tax Appeal Board at the scheduled hearing time.

After reviewing the record and considering the appellant's evidence, the Property Tax Appeal Board hereby holds the board of review in default. The Board finds the board of review failed to appear before the Property Tax Appeal Board at the scheduled hearing time.

The Board finds this record is clear that the appellant requested an oral hearing based on the merits of the appeal. The board of review did not appear before the Board at the designated time after proper notification. As a result, the Board hereby holds the board of review in default for failure to appear at the designated hearing time. Accordingly, an assessment reduction is granted to the appellant's request.

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: September 20, 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.