



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

APPELLANT: Galina Norkin
DOCKET NO.: 09-33903.001-R-1
PARCEL NO.: 14-33-421-055-0000

The parties of record before the Property Tax Appeal Board are Galina Norkin, the appellant, by attorney James P. Regan of Fisk Kart Katz and Regan, Ltd. 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:

LAND: \$20,437
IMPR: \$110,000
TOTAL: \$130,437

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2009 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story single family dwelling of frame and masonry construction with 2,202 square feet of living area. The dwelling is approximately 10 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a two-car detached garage. The property has a 2,725 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables that had the same neighborhood code and classification code as the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$140,624. The subject property has an improvement assessment of \$120,187 or \$54.58 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables with the same neighborhood code and classification code as the subject property.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the best comparables in the record support a reduction in the subject's assessment.

The Board finds nine of the ten comparables submitted by the parties had a lower improvement assessment than the subject on a square foot basis.¹ The Board finds, however, the best comparables with respect to size, style and age to be appellant's comparable #3 and board of review comparable #1. An upward adjustment would be required for appellant's comparable #3 due to its inferior crawl space foundation. These two comparables had improvement assessments of \$40.73 and \$49.96 per square foot of living area. The subject's improvement assessment of \$54.58 per square foot of living area falls above the assessments of the two best comparables in this record. The Board gave less weight to the remaining comparables provided by the appellant due to age and/or size. The Board gave less weight to the remaining comparables provided by the board of review due to age and/or size. Based on this record the Board finds a reduction in the subject's improvement assessment is justified.

¹ The Board finds that board of review comparables #3 and #4 had their improvement assessments adjusted for occupancy factors of 39.2% and 46.0%, respectively, which caused its grid analysis to indicate these two comparables as having extremely low improvement assessments. Their full assessments were \$62.12 and \$49.03 per square foot of living area, respectively.

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

Frank A. Huff

Member

Marko M. Louie

Member

[Signature]

Member

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 19, 2014

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.