



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

APPELLANT: Sophia & Joseph Khotimlyansky
DOCKET NO.: 10-24137.001-R-1
PARCEL NO.: 10-15-407-052-0000

The parties of record before the Property Tax Appeal Board are Sophia & Joseph Khotimlyansky, the appellants; 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: \$ 5,496
IMPR.: \$ 15,513
TOTAL: \$ 21,009

Subject only to the State multiplier as applicable.

ANALYSIS

The subject has 7,581 square feet of land, which is improved with a 51 year old, multi-story, frame and masonry, single-family dwelling. The subject's improvement size is 1,488 square feet of living area, and its total assessment is \$32,875. This assessment yields a fair market value of \$367,729, or \$247.13 per square foot of living area (including land), after applying the 2010 Illinois Department of Revenue three year median level of assessment for Class 2 properties of 8.94%. The appellant argued that the fair market value of the subject property was not accurately reflected in its assessed value as the basis of this appeal.

In support of the market value argument, the appellant submitted a residential appraisal report for the subject property with an effective date of October 16, 2012. The appraiser estimated a fair market value for the subject of \$235,000 based on the sales comparison approach to value. The appraiser also conducted an inspection of the subject and noted on the appraisal that the

subject is located next to commercial businesses and the rear parking lot of these establishments is adjacent to the subject showing that he took the factor into consideration in determining the subject's appraised value.

Further, the appellant submitted a letter stating that the location of their property greatly affects its market value. The subject is located adjacent to a business strip, parking lots and a gravel alley. This property is constantly used by service vehicles, buses, and others. Another factor they describe as affecting the value of the subject is the refuse and garbage. Garbage is overflowing and constant. The appellant provided a map of the area to show the proximity of the strip mall to his property. The appellant also submitted 35 photographs depicting the adjoining unpaved alley, garbage, refuse, and traffic. The appellant also included his 2006 through 2009 tax bills and a chart entitled "History of Property Taxes 9141 Keystone Ave Skokie, Il 60076". Based on this evidence, the appellant requested a reduction in the subject's assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's total assessment of \$32,875 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment information for four properties suggested as comparable to the subject. The comparables are described as one-story or multi-story, masonry or frame and masonry, single-family dwellings. Additionally, the comparables range: in age from 48 to 56 years; in size from 1,316 to 1,748 square feet of living area; and in improvement assessments from \$17.74 to \$20.94 per square foot of living area. The comparables also have several amenities.

The board of review's grid sheet also states that Comparable #1 sold in April 2010 for \$313,500, or \$225.86 per square foot of living area, including land; Comparable #2 sold in July 2010 for \$342,500, or \$260.26 per square foot of living area, including land; Comparable #3 sold in May 2010 for \$320,000, or \$237.21 per square foot of living area, including land; and that Comparable #4 sold in August 2010 for \$436,000, or \$249.43 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted new evidence that could not be considered by the Board due to the Property Tax Appeal Board Rules. PTAB Rule §1910.66(c) ("Rebuttal evidence shall not

consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.")

At hearing, the appellant explained how frustrated he is with the properties that surround his property. He stated that the strip mall and all its problems, lowers the value of his home due to the noise and garbage.

After reviewing the record, considering the evidence, and hearing the testimony, the Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 339 Ill. App. 3d 529, 545 (1st Dist. 2002); National City Bank of Michigan/Illinois v. Prop. Tax Appeal Bd., 331 Ill. App. 3d 1038, 1042 (3d Dist. 2002) (citing Winnebago Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 313 Ill. App. 3d 179 (2d Dist. 2000)); 86 Ill. Admin. Code § 1910.63(e). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. Calumet Transfer, LLC v. Prop. Tax Appeal Bd., 401 Ill. App. 3d 652, 655 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(c). Having considered the evidence presented, the Board finds that the evidence indicates a reduction is warranted.

In determining the fair market value of the subject property, the Board finds the best evidence to be the appellant's appraisal. The appellant's appraiser utilized the sales comparison approach to value in determining the subject's market value. The Board finds this appraisal to be persuasive for the appraiser: has experience in appraising; personally inspected the subject property and reviewed the property's history; and used similar properties in the sales comparison approach while providing adjustments that were necessary. The Board gives little weight to the board of review's comparables as the information provided was unadjusted raw sales data.

Therefore, the Board finds the subject had a market value of \$235,000 for the 2010 assessment year. Since the market value of this parcel has been established, the Illinois Department of Revenues 2010 three-year median level of assessment of 8.94% for

Class 2 will apply. In applying this level of assessment to the subject, the total assessed value is \$21,009 while the subject's current total assessed value is above this amount. Therefore, the Board finds that 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

K. L. Ferr

Member

Member

Mario M. Lino

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: April 18, 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.