



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

APPELLANT: Alex Demchenko
DOCKET NO.: 12-31119.001-I-1 through 12-31119.012-I-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Alex Demchenko, the appellant(s), by attorney Chris D. Sarris, of Steven B. Pearlman & Associates in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
12-31119.001-I-1	16-11-118-031-0000	2,378	1,634	\$4,012
12-31119.002-I-1	16-11-118-032-0000	6,650	8,712	\$15,362
12-31119.003-I-1	16-11-118-033-0000	6,650	1,035	\$7,685
12-31119.004-I-1	16-11-118-034-0000	8,512	1,320	\$9,832
12-31119.005-I-1	16-11-118-035-0000	6,650	966	\$7,616
12-31119.006-I-1	16-11-118-036-0000	6,584	956	\$7,540
12-31119.007-I-1	16-11-118-037-0000	19,152	2,311	\$21,463
12-31119.008-I-1	16-11-118-038-0000	6,384	977	\$7,361
12-31119.009-I-1	16-11-118-039-0000	6,384	977	\$7,361
12-31119.010-I-1	16-11-118-040-0000	25,802	8,533	\$34,335
12-31119.011-I-1	16-11-118-041-0000	724	0	\$724
12-31119.012-I-1	16-11-118-042-0000	26,814	2,507	\$29,321

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 2012 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 12 parcels, each designated by a separate Property Index Number (hereinafter, "PIN"). Nine of the parcels contain industrial minor improvements, and

one of the parcels, PIN 041, consists of vacant land. Two parcels, PINs 031 and 032, contain a four-year old, 620 square foot industrial building prorated between the two parcels. The property has a 61,704 square foot site and is located in West Chicago Township, Cook County. The improved 11 parcels are Class 5 property under the Cook County Real Property Assessment Classification Ordinance; the one parcel of vacant land, PIN 041, is a Class 1 property.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three suggested equity comparables containing industrial minor improvements. The appellant's evidence disclosed that comparable properties #1 and #3 were partial assessments. The appellant requested a total assessment reduction to \$76,206.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$152,612. The subject property has land assessment of \$122,684, or \$2.00 per square foot. In support of its contention of the correct assessment, the board of review submitted information on five suggested equity comparables with assessment information from 2006 through 2008.

Conclusion of Law

The appellant 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that of the three comparables submitted by the appellant, two were partial assessments, but without further information. Without explanatory information or adjustments about how and why these assessments were partial, the Board cannot make a meaningful comparison to the subject. "[I]t is recommended that not less than three comparable properties be submitted." 86 Ill.Admin.Code §1910.65(b). Since the appellant did not submit not less than three comparable properties, he did not meet the burden of proving inequity of the assessments by clear and convincing evidence. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and holds that a reduction in the subject's assessment is not justified.

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.