



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

APPELLANT: Grigory Guz
DOCKET NO.: 13-28597.001-R-1
PARCEL NO.: 03-09-407-022-0000

The parties of record before the Property Tax Appeal Board are Grigory Guz, the appellant, by attorney David C. Dunkin, of Arnstein & Lehr, LLP 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:

LAND: \$5,769
IMPR.: \$12,271
TOTAL: \$18,040

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 2013 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 dwelling of frame exterior construction with 1,992 square feet of living area. The dwelling is approximately 34 years old. Features of the home include a concrete slab foundation, central air conditioning and a two-car garage. The property has a 3,722 square foot site and is located in Wheeling, Wheeling Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance

The appellant's appeal is based on overvaluation. In support of the overvaluation argument, the appellant submitted two comparable sales located within 500 feet from the subject property. The comparables consist of two-story dwellings of frame or frame and masonry exterior construction that are 30 or 34 years old. The comparables had features with varying degrees of similarity when compared to the subject. The dwellings contain 1,672 or 1,984 square feet of living area

and are situated on sites that contain 3,590 or 3,779 square feet of land area. The comparables sold in May 2010 and April 2013 for prices of \$145,000 or \$73.08 or \$86.72 per square foot of living area including land. Based on this evidence, the appellant requested the total assessment be reduced to \$16,639.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$18,040. The subject's assessment reflects a market value of \$180,400 or \$90.56 per square foot of living area, land included, when applying the 10% level of assessment for class 2 residential property pursuant to the Cook County Real Property Assessment Classification Ordinance. In support of the subject's assessment, the board of review submitted information on four sales comparables located within .25 of a mile from the subject property. The comparables consists of two-story dwellings of frame or frame and masonry exterior construction that range in age from 30 to 41 years old. The comparables had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 1,532 to 1,858 square feet of living area and are situated on sites ranging in size from 1,523 to 4,178 square feet of land area. These comparables sold from November 2010 to March 2012 for prices ranging from \$150,000 to \$189,000 or from \$96.88 to \$115.31 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted six comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #1 and the board of review's comparables #2, #3 and #4 due to their older sale dates. The Board finds the best evidence of market value in the record to be the appellant's comparable #2 and the board of review's comparable #1. These comparables are more similar in location, age, design, exterior construction and features. These comparables sold for prices of \$145,000 or \$150,000 or \$86.72 or \$97.91 per square foot of living area including land, respectively. The subject's assessment reflects an estimated market value of \$180,400 or \$90.56 per square foot of living area including land which is supported by the best sales comparables in this record. Based on this record the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is not justified.

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.



Chairman



Member



Member



Member



Acting Member

DISSENTING: _____

CERTIFICATION

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, 2016



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.