



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

APPELLANT: Sophia and Joseph Khotimlyansky
DOCKET NO.: 16-37270.001-R-1
PARCEL NO.: 10-15-407-052-0000

The parties of record before the Property Tax Appeal Board are Sophia and Joseph Khotimlyansky, the appellant(s); 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: \$ 5,496
IMPR.: \$25,356
TOTAL: \$30,852

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2016 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 is improved with a 57 year old, multi-level, frame and masonry, single-family dwelling. The subject's improvement has 1,488 square feet of living area. The property has a 7,581 square foot site and is located in Skokie, Niles Township, Cook County. It is classified as class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants filed an appeal based on a contention of law. They provided a narrative describing how 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 other vehicles. They also detail the amount of refuse and garbage dumped near their property. Garbage is overflowing and constant.

In support of their argument, they also provided: a grid listing 15 permanent index numbers that were all brick homes however, no other descriptive, sale or assessment data was provided; a copy of their 2016 Cook County Assessor appeal form and result; a copy of the Assessor's re-assessment notice with the Assessor's sample comparable properties listed on it; and a statement that nothing has changed since the filing of their 2010 appeal with the Property Tax Appeal Board. They indicated they had provided an appraisal at that time.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,852. The subject's assessment reflects a market value of \$308,520, or \$207.34 per square foot of living area, including land, when applying the 2016 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance. The subject property has an improvement assessment of \$25,356 or \$17.04 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. These comparables ranged in improvement assessment per square foot from \$18.64 to \$20.90.

In written rebuttal, the appellants argued that the board of review's comparables were not similar to the subject for various reasons including location to alleys, location to businesses and parking lots, construction and size.

At hearing, the appellants appeared before the Property Tax Appeal Board along with their daughter, Ellinia Khotimlyansky. She clarified that the basis of their appeal was obsolescence. Mr. Khotimlyansky reviewed the history of the property and the external factors affecting his property's market value. He explained how frustrated he is with the properties that surround the subject and argued that the strip mall, with all of its problems, lowers the value of his home due to noise and garbage.

The board of review's representative indicated that the assessment was fair based on the board's equity comparables that were provided, while Ellinia Khotimlyansky argued that the board of review's comparables were 100% masonry, not frame and masonry as is the subject, and were therefore more valuable than the subject property. The board of review's representative indicated that construction is only one of the many factors that determine the value of a property.

Conclusion of Law

The appellants indicated their basis for appeal was a contention of law yet provided no legal argument for the Board's consideration. They referenced their 2010 appeal, wherein they provided an appraisal from 2012, and more detailed documentary evidence regarding their market value, however, no such evidence was provided for the 2016 appeal.

The Board finds that it is not bound by its previous decisions.

The Board shall make a decision in each appeal or case appealed to it, and the decision shall be based upon equity and the weight of evidence and not upon

constructive fraud, and shall be binding upon appellant and officials of government. 35 ILCS 200/16-185.

Thus, each decision by the Board is necessarily fact specific and based upon the particular record of each case.

Although the Board is understanding as to the obsolescence burdening the subject property, the appellants failed to provide a legal basis for appeal, failed to provide equity comparables and failed to provide any comparable sales or an appraisal that would indicate the subject's market value as of January 1, 2016. As they did not present any documentary evidence to support a lower market value, a reduction in assessment is not warranted based on the evidence contained in the record.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

Chairman



Member

Member



Member

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: June 18, 2019



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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