



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

APPELLANT: Michael Mikhail
DOCKET NO.: 17-40255.001-R-1
PARCEL NO.: 17-03-107-012-0000

The parties of record before the Property Tax Appeal Board are Michael Mikhail, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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: \$21,322
IMPR.: \$176,417
TOTAL: \$197,739

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 2017 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 three-story dwelling of masonry exterior construction with 3,870 square feet of living area. The dwelling is approximately 127 years old. Features of the home include a full basement with finished area, central air conditioning, and three fireplaces. The property has a 1,523 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellant submitted information on three equity comparables located in the same neighborhood code as the subject. The comparables were improved with class 2-06 dwellings of masonry exterior construction that range in age from 66 to 137 years old. Each comparable has a full basement with finished area, central air conditioning, one to four fireplaces and a two-car garage. The dwellings range in size from 3,493 to 3,966 square feet of living area and have improvement assessments ranging from

\$92,850 to \$145,076 or from \$23.48 to \$36.58 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$116,255 or \$30.04 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$197,739. The subject property has an improvement assessment of \$176,417 or \$45.59 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 located in the same neighborhood code and within ¼ of a mile from the subject. The comparables were improved with three-story class 2-06 dwellings of masonry exterior construction that range in size from 3,267 to 4,167 square feet of living area and range in age from 104 to 132 years old. Each comparable has a full or partial basement with two comparables having finished area, central air conditioning, either one or three fireplaces and one comparable has a one-car garage. The comparables have improvement assessments that range from \$166,617 to 206,324 or from \$49.00 to \$51.00 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

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

The parties submitted seven suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #1 for difference in age when compared to the subject. The Board gave less weight to the board of review comparables #1 and #2 for these comparables have unfinished basements when compared to the subject's basement with finished area.

The Board finds that the best evidence of assessment equity is the appellant's comparables #2 and #3 along with the board of review comparables #3 and #4. These comparables have varying degrees of similarity when compared to the subject in age, dwelling size, and features. These comparables have improvement assessments ranging from \$105,023 to \$169,638 or from \$30.07 to \$51.00 per square foot of living area. The subject property has an improvement assessment of \$176,417 or \$45.59 per square foot of living area, which falls within the range of the best comparables contained in this record on a per-square foot basis. 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 a reduction in the 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. 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: September 21, 2021



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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