



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

APPELLANT: Max Stolyarov
DOCKET NO.: 19-36639.001-R-1
PARCEL NO.: 09-14-419-003-0000

The parties of record before the Property Tax Appeal Board are Max Stolyarov, the appellant; 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: \$6,368
IMPR.: \$64,859
TOTAL: \$71,227

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 2019 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 multi-family dwelling of masonry exterior construction with 5,049 square feet of building area. The dwelling was constructed in 1964 and is approximately 55 years old. Features of the building include six apartment units and a full basement with finished area.¹ The property has a 7,076 square foot site and is located in Niles, Maine Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity, with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables located in the same neighborhood code as the subject. The comparables are

¹ The subject's basement is described as having finished area in Section III – Description of Property of the appeal. Other descriptions of the finished basement include full and apartment, full/apartment and apartment in the Assessment Analysis Report submitted by the appellant and the grid analyses submitted by both parties.

improved with Class 2-11, multi-family dwellings of masonry or frame and masonry exterior construction that range in size from 5,049 to 6,728 square feet of building area. The buildings range in age from 53 to 58 years old. Each comparable has a basement described as "full and apartment." Three comparables each have central air conditioning and one comparable has a fireplace. The comparables have improvement assessments ranging from \$60,821 to \$74,239 or from \$11.03 to \$12.05 per square foot of building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$59,314 or \$11.74 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,227. The subject property has an improvement assessment of \$64,859 or \$12.85 per square foot of building area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables, as comparable #2 was the same property as the subject. The comparables are located in the same neighborhood code as the subject and are improved with Class 2-11, multi-family dwellings of masonry exterior construction each with 5,049 square feet of building area. The comparables are each approximately 55 years old and feature full basements with apartment area and central air conditioning. The comparables each have improvement assessments of \$64,859 or \$12.85 per square foot of building area. Based on this evidence, the board of review requested the subject's 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 nine comparables for the Board's consideration as board of review comparable #2 was the same property as the subject. The Board gave less weight to the appellant's comparables #1, #2 and #3 which differ from the subject in building size and lack central air conditioning when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #4, #5 and #6 along with board of review comparables #1, #3 and #4 which are most similar to the subject in location and identical to the subject in age, design, building size and features. These comparables had improvement assessments of \$60,821 and \$64,859 or \$12.05 and \$12.85 per square foot of building area. The subject's improvement assessment of \$64,859 or \$12.85 per square foot of building area equates to the upper end of assessment values as established by the best comparables in this record. After considering adjustments to the comparables for differences with the subject, 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 subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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:

February 16, 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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