



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

APPELLANT: Oxana Anisimov
DOCKET NO.: 19-40144.001-R-1
PARCEL NO.: 16-12-206-025-0000

The parties of record before the Property Tax Appeal Board are Oxana Anisimov, the appellant(s), by attorney Edwin M. Wittenstein, of Worssek & Vihon 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 **A Reduction** 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: \$ 10,036
IMPR.: \$ 61,468
TOTAL: \$ 71,504

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) after receiving a decision from the Cook County Board of Review. The instant appeal challenges the assessment for tax year 2019. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

Findings of Fact

The subject consists of a three-story multi-family dwelling of masonry construction with 3,623 square feet of living area. The dwelling is 19 years old. Features of the home included a full basement with a formal recreation room, central air conditioning, and a two-car garage. The property's site is 2,952 square feet, and it is located in West Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant makes a contention of law as the basis of the appeal. The appellant argues that the subject's improvement was uninhabitable because it was being renovated during all of tax year 2018, and that the subject's renovation was completed on March 31, 2019. In support of this argument, the appellant submitted an affidavit, naming the appellant as the affiant, wherein the appellant states the dates of the renovation and its completion. The appellant also states that the

subject's current assessment reflects the application of a 5.00% deduction for a "partial improvement factor." In Section II of the appeal form, the appellant stated that the subject is owner-occupied. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$71,504.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the total assessment for the subject is \$88,122. The subject's assessment reflects a market value of \$881,220 when applying the 2019 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables and four sale comparables. These sale comparables sold between October 2016 and June 2018 for \$383,000 to \$923,000, or \$217.61 to \$516.22 per square foot of living area, including land. The board of review's evidence also states that the subject was purchased in August 2018 for \$900,000.

Conclusion of Law

The appellant makes a contention of law as the basis of the appeal. "Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The Board finds the appellant did meet this burden of proof, and a reduction in the subject's assessment is warranted.

The appellant cites section 9-180 of the Property Tax Code in support of its contention of law that the subject is entitled to diminution in assessment due to the improvement being completed partway through the tax year. Section 9-180 states, in relevant part:

The owner of property on January 1 also shall be liable, on a proportionate basis, for the increased taxes occasioned by the construction of new or added buildings, structures or other improvements on the property from the date when the occupancy permit was issued or from the date the new or added improvement was inhabitable and fit for occupancy or for intended customary use to December 31 of that year.

* * *

Computations under this Section shall be on the basis of a year of 365 days.

35 ILCS 200/9-180. The Board finds that the subject was under construction until March 31, 2019 based on the appellant's affidavit. As such, the Board finds that the subject shall be assessed from March 31, 2019 to December 31 2019, which is 275 days. The decrease in the subject's assessment will be taken from the subject's current assessment of \$88,122 plus the 5.00% that was deducted by the Cook County Assessor or the board of review. Based on this record, the Board finds that the appellant has proven, by a preponderance of the evidence, that the subject's assessment should be reduced pursuant to section 9-180, and that a reduction in the subject's assessment, to the assessment requested by the appellant, is appropriate.

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: March 26, 2024



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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