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

APPELLANT: Christian Denisienko
DOCKET NO.: 20-23792.001-R-1 through 20-23792.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Christian Denisienko, the appellant, by attorney John W. Zapala, of the Law Offices of John Zapala, P.C. 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:

| DOCKET NO | PARCEL NUMBER | LAND | IMPRVMT | TOTAL |
|---|---|---|---|---|
| 20-23792.001-R-1 | 24-07-211-007-0000 | 1,718 | 4,234 | $5,952 |
| 20-23792.002-R-1 | 24-07-211-008-0000 | 1,718 | 4,234 | $5,952 |

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 2020 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 two parcels improved with a 1-story dwelling of frame exterior construction with 816 square feet of living area. The dwelling is approximately 52 years old. Features of the home include a full unfinished basement, central air conditioning and a 1.5-car garage. The two parcels have 6,250 square feet of land area. The property is located in Oak Lawn, Worth Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables with the same assessment neighborhood code as the subject. The comparables are class 2-02 properties improved with dwellings of frame exterior construction ranging in size from 800 to 936 square feet of living area. The comparables are 56 to 62 years old. Two comparables each have a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from $6,695 to $9,558 or from $8.37 to $10.21 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The appellant also submitted a copy of the decision from the Cook County Board of Review for the two parcels under appeal. The two parcels have a total assessment of $11,904 and a total improvement assessment of $8,468 or $10.32 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for only one parcel under appeal. In support of its contention of the correct assessment the board of review submitted information on three[1] equity comparables with the same assessment neighborhood code as the subject. The comparables are class 2-02 properties improved with 1-story dwellings of frame exterior construction containing either 616 or 931 square feet of living area. The comparables are 54 to 80 years old and have partial or full unfinished basements. Comparable #3 has central air conditioning and a 1.5-car garage. The comparables have improvement assessments ranging from $6,608 to $10,431 or from $10.73 to $11.20 per square foot of living area.

## Conclusion of Law

The appellant 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 record contains six equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which lack basement foundations when compared to the subject. The Board gives less weight to board of review comparable #3 which is a significantly older and smaller dwelling when compared to the subject. The Board finds the best evidence of assessment equity to be board of review comparables #2 and #3 which have basement foundations and are more similar to the subject in location, age, and dwelling size. These comparables have improvement assessments of $10,402 and $10,431 or $11.17 and $11.20 per square foot of living area. The subject's improvement assessment of $8,468 or $10.38 per square foot of living area falls below the two best comparables in this record both on overall and per square foot bases. Based on this record and after considering adjustments to the best comparables for differences when compared to 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.

[1] The Board finds comparable #1 is the second parcel of the subject property.

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:

C E R T I F I C A T I O N

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: July 16, 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

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