



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

APPELLANT: Daniel Miakush
DOCKET NO.: 20-28015.001-R-1
PARCEL NO.: 16-12-207-006-0000

The parties of record before the Property Tax Appeal Board are Daniel Miakush, the appellant(s), by attorney Andrew S. Dziuk, of Andrew Dziuk, Esq. 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: \$10,455
IMPR.: \$45,145
TOTAL: \$55,600

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 3,075 square foot parcel of land improved with a 120-year-old, two-story, masonry, single-family dwelling containing 2,302 square feet of building area. The property is located in Chicago, West Township and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity as the basis of the appeal. In support of the equity argument, the appellant submitted four comparables. The comparables are described as one-story, masonry, single-family dwellings. They range: in age from 109 to 130 years; in size from 2,800 to 3,959 square feet of building area; and in improvement assessment from \$9.32 to \$18.33 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment of \$55,600 with an improvement assessment of \$45,145 or \$19.61 per square foot of building area.

In support of the current assessment, the board of review submitted three comparables. The comparables are described as two-story, masonry, single-family dwellings with one property located on the subject's block. They range: in age from 124 to 130 years; in size from 2,330 to 2,664 square feet of building area; and in improvement assessment from \$19.88 to \$22.03 per square foot of building area.

At hearing, the appellant's attorney argued that the appellant's comparables are all similar to the subject in location, classifications and characteristics. He argued that comparable #1 is most similar to the subject outside of size and is assessed much lower than the subject. He argued that the subject's classification is a rare classification. The board of review's representative, Shania Howell, testified that the board of review's comparables are located within a quarter mile of the subject and are similar in size. She argued that these comparables are the same classification as the subject. She argued that the larger the size of an improvement the lower the price per square foot. She argued that the board of review's comparables are better suited to the subject. In rebuttal, the appellant's attorney argued that some of these comparables have differences in bathroom and garage count and that the board of review's comparable #2 is in superior condition to the subject as noted by its deluxe condition. Ms. Howell asserted that the appellant failed to note the condition of his comparables.

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 best evidence of assessment equity to be the board of review's comparables. These comparables had improvement assessments ranging from \$19.88 to \$22.03 per square foot of building area. The Board finds these comparables are located in close proximity to the subject and are similar in size, age and amenities. The appellant's comparables are significantly larger than the subject and located at a minimum of eight blocks away. The Board gives little weight to the appellant's argument that the subject's classification code is rare as the Board looks to a property's characteristics for similarities and not simply a classification code. In comparison the subject's improvement assessment of \$19.61 per square foot of building area is below the range of the best comparables in this record. 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 subject's improvements 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: February 20, 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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