



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

APPELLANT: Maksym Ostapyshyn
DOCKET NO.: 20-34982.001-R-1
PARCEL NO.: 02-28-207-007-0000

The parties of record before the Property Tax Appeal Board are Maksym Ostapyshyn, 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: \$7,182
IMPR.: \$30,073
TOTAL: \$37,255

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 a two-story dwelling of frame exterior construction with approximately 2,461 square feet of living area.¹ The building is approximately 47 years old. Features of the home include an unfinished partial basement, central air conditioning, one fireplace, and a 2-car garage. The property has an 11,970 square foot site and is located in Palatine, Palatine Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The appellant reported a dwelling size for the subject of 2,405 square feet without any support for the calculation other than a dated appraisal without any sketch to support the stated dwelling size. The board of review reported a dwelling size of 2,461 square feet without further support. In the absence of a rebuttal from the appellant, the PTAB has accepted the dwelling size of 2,461 square feet for purposes of this analysis.

The appellant contends overvaluation as the basis of the appeal. As part of the evidence, the appellant submitted a copy of several pages from the subject's appraisal dated October 27, 2016 in support of the subject's sale on November 28, 2016 for a price of \$335,000.

In support of the overvaluation argument, the appellant submitted information on four comparable sales with three comparables having the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 10,098 to 12,750 square feet of land area and are improved with dwellings that range in size from 2,056 to 2,716 square feet of living area. The dwellings range in age from 44 to 52 years old. Each comparable has central air conditioning, one fireplace, and a 2-car or a 2.5-car garage. The appellant did not provide information on the comparables' foundations. The properties sold from March 2019 to August 2020 for prices ranging from \$255,250 to \$355,000 or from \$114.62 to \$160.02 per square foot of living area, land included.²

Based on this evidence the appellant requested that the subject's assessment be reduced to \$31,685. The requested assessment would reflect a total market value of \$316,850 or \$131.75 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$37,255. The subject's assessment reflects a market value of \$372,550 or \$151.38 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales with the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 12,254 to 16,500 square feet of land area and are improved with two-story class 2-78 dwellings that range in size from 2,218 to 2,591 square feet of living area. The dwellings are either 45 or 47 years old. Each comparable has an unfinished basement, one fireplace, and a 2-car garage. Three comparables each have central air conditioning. The properties sold from May 2018 to December 2020 for prices ranging from \$504,000 to \$555,000 or from \$205.88 to \$228.58 per square foot of living area, land included.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

² The appellant submitted one page from Redfin.com for each comparable in support of the comparables' sales.

As an initial matter, the Board gives less weight to the evidence in the record supporting the subject's sale in November 2016 which occurred more than three years prior to the subject's January 1, 2020 valuation date at issue, and less likely to reflect the subject's market value for the assessment date at issue of January 1, 2020.

The record contains eight suggested comparable sales for the Board's consideration. The Board also gives reduced weight to the appellant's comparable #1 which appears to be an outlier with a sales price that is significantly lower than the other comparables in the record. The Board gives less weight to the appellant's comparables #2 and #3 which differ from the subject in dwelling size. The Board gives less weight to the appellant's comparable #4 which differs in location from the subject. The Board gives less weight to board of review comparable #3 that sold in May 2018 which is less proximate to the subject's January 1, 2020 valuation date at issue than the other comparables in the record and also lacks central air conditioning, a feature of the subject.

The Board finds the best evidence of market value to be the remaining board of review comparables which are similar to the subject in location, design, age, dwelling size, and other features. These comparables sold from November 2019 to December 2020 for prices ranging from \$504,000 to \$555,000 or from \$205.88 to \$228.58 per square foot of living area, land included. The subject's assessment reflects a market value of \$372,550 or \$151.38 per square foot of living area, land included, which falls below the range established by the best comparable sales in the record. Based on the evidence in this record, and after considering necessary adjustments to the best comparables for differences from the subject, the Board finds no reduction in the subject's assessment is warranted.

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:

October 18, 2022



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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