



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

APPELLANT: Vladimir Badikov  
DOCKET NO.: 20-48573.001-R-1  
PARCEL NO.: 14-18-402-008-0000

The parties of record before the Property Tax Appeal Board are Vladimir Badikov, 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:** \$22,032  
**IMPR.:** \$32,655  
**TOTAL:** \$54,687

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 is a single family dwelling located in Chicago, Lake View Township, Cook County and was the subject matter of an appeal before the Board for a prior year under Docket No. 18-29094.001-R-1.<sup>1</sup> In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$57,000 based on an agreement between the parties. Furthermore, the record reveals the subject property is an owner-occupied residence as disclosed in the appeal petition.

The appellant's appeal is based on a contention of law. The appellant asserted that the decision of the Property Tax Appeal Board for a prior year under Docket Number 18-29094.001-R-1 of \$57,000 should be carried forward to the 2020 tax year, pursuant to section 16-185 of the

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<sup>1</sup> The Board finds the subject was also the matter of an appeal before the Property Tax Appeal Board for tax year 2019 (19-54438.001-R-1) in which the 2018 decision was carried forward to the 2019 tax year without objection from the board of review.

Property Tax Code, but also that the subject's assessment should be further reduced to incorporate the "COVID Adjustment" applied by the Cook County Assessor's Office.

The appellant submitted a copy of a letter from the Cook County Assessor's Office (CCAO) notifying the appellant of a reduction in the subject's 2020 total assessment to \$54,687 in response to the effects of Covid-19. Using this total assessed value, the appellant determined a 14.21% reduction had been made to the subject's improvement assessment. The appellant argued the CCAO's "COVID Adjustment" should be applied to the subject's improvement assessment as established by the Property Tax Appeal Board for the 2018 tax year. Based on this evidence, the appellant requested the subject's assessment be reduced to \$52,031.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,687. The board of review acknowledged the appeal was filed as a "rollover" pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) based on the decision issued by the Property Tax Appeal Board in Docket No. 18-29094. The board of review further stated that 2018 was the first year of the general assessment cycle and no township equalization factor was applied by county assessment officials.

### **Conclusion of Law**

The appellant's argument is based on a contention of law regarding the interpretation and application of section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The standard of proof on a contention of law is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board further finds that no change in the subject's 2020 assessment should be made.

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

The subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2018 tax year in which the assessment was reduced, the subject property is an owner-occupied dwelling, 2018 and 2020 tax years are in the same general assessment period, and there is no evidence disclosing the subject property sold, therefore, the 2018 assessment as determined by the Board should be carried forward to the 2020 tax year as provided by section 16-185 of the Code. However, the Property Tax Appeal Board finds that if the assessment as established by decision for the 2018 tax year is carried forward to the 2020 tax year the subject's assessment would be increased to \$57,000 from its current assessment of \$54,687. Considering the requirements of section 16-185 of the Code, the fact the CCAO reduced the subject's 2020

assessment in response to the effects of Covid-19, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

Furthermore, the Board gives little weight to the appellant's argument that the subject's assessment should be further reduced to incorporate the CCAO's "COVID Adjustment". The Board finds the CCAO "COVID Adjustment" letter lacks details as to the basis or percentage used to determine the appellant's final 2020 assessed value for 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: \_\_\_\_\_

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:

September 20, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Vladimir Badikov  
4323 N Wolcott  
Chicago, IL 60613

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602