



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

APPELLANT: Vyacheslav Dobryk
DOCKET NO.: 21-21361.001-R-1
PARCEL NO.: 07-20-319-012-0000

The parties of record before the Property Tax Appeal Board are Vyacheslav Dobryk, 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: \$4,767
IMPR.: \$15,272
TOTAL: \$20,039

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 2021 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 one-story, single-family dwelling of frame construction with 962 square feet of living area. The building is 59 years old. Features of the home include a slab foundation and a one-car garage. The property has a 10,036 square foot site and is located in Schaumburg, Schaumburg 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 as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables. All of the comparables were improved with a single-family dwelling of either frame or frame and masonry construction. The improvements ranged: in age between 57 and 61 years old; in size between 988 and 1,539 square feet of living area; and in improvement assessment from \$1.56 to \$12.53 per square foot of living area. Based on this evidence, the appellant is requesting a reduction of of assessment to \$19,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,039. The subject property has an improvement assessment of \$15,272 or \$15.88 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables; comparables #1 and #2 are the same property listed twice. All were improved with a one-story, single-family dwelling of frame construction with a slab foundation and a one-car garage. The improvements ranged: in age from 58 to 59 years old; in size between 962 and 981 square feet of living area; and in improvement assessment from \$16.73 to \$17.34 per square foot of living area. Additionally, two of the comparables are located on the same block as the subject property.

In written rebuttal, the appellant argued that the board of review's four suggested comparable properties are factually inaccurate and in one instance duplicative. In support of this argument the appellant submitted: the board of review's "Notes on Appeal" grid with handwritten notes, printouts from the Cook County Property Tax Portal for the board of review's comparables #3 and #4 and for three of the appellant's comparables and one additional comparable, a printout from Redfin listing comparable #3's size as 1,400 square feet of living area, and one printout from Google Maps. The appellant made references to taxes and homeowner exemptions as characteristics of comparability. The appellant reaffirmed the request for an assessment reduction. The Official Rules of the Property Tax Appeal Board prohibit the submission of new evidence in rebuttal and, therefore, a printout referencing the additional property cannot be considered by the Board. 86 Ill.Admin.Code 1910.66.

Conclusion of Law

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes, "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const. art. IX, §4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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.

As a threshold matter, this Board finds that the board of review's comparable #1 and #2 are duplicative. This Board finds by a preponderance of the evidence that the board of review's comparable #3 has 1,400 square feet of living area. This finding is based upon the Redfin printout submitted by the appellant which shows that comparable to have three bedrooms, two bathrooms, a total of 1,400 square feet of living space, and a detached two-car garage. In contrast, the board of review's statement on its information grid that the home has 962 square feet of living area is not supported by anything else in the board of review's submission.

The appellant's comparable #4 on their grid belongs to PIN 07-20-320-006. However, in the exhibits, the appellant labels the printout for this property from the Cook County Property Tax Portal, "our comp 2". Regardless, the assessment information provided in the grid does not correspond to the assessment information provided on the printout. The total assessed value per the printout is \$15,271; not \$9,298 as shown in the grid.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3 and the board of review's comparables #1 (which is also listed as comparable #2) and #4. These three comparables are similar to the subject in: design, construction, age and size and are located within one mile of the subject, with the board of review's comparable #1 located on the subject's block. These properties had improvement assessments ranging of \$12.53 to \$17.34 per square foot of building area. The remaining comparables were given less weight due to differences in size or lack of accurate or complete assessment data. In comparison the subject's improvement assessment of \$15.88 per square foot of building area is within 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:

May 16, 2023



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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