FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Yury Ruchitsky
DOCKET NO.: 21-36742.001-R-2
PARCEL NO.: 14-28-319-090-0000

The parties of record before the Property Tax Appeal Board are Yury Ruchitsky, the appellant, by attorney Ciarra J. Schmidt, of Schmidt Salzman & Moran, Ltd. 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:	$100,000
IMPR.:	$279,080
TOTAL:	$379,080

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 is improved with a 3-story townhouse of masonry exterior construction with 5,616 square feet of living area. The dwelling is approximately 7 years old. Features of the home include a concrete slab foundation and central air conditioning. The property has a 143,885 square foot site located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on eight equity comparables that are located in different neighborhood codes than the subject property. The properties are improved with 3-story, class 2-95 townhomes of masonry exterior construction ranging in size from 4,007 to 4,750 square feet of living area. The dwellings range in age from 7 to 19 years old. Two comparables each have a full basement finished with a recreation and six comparables each lack a basement foundation. Each comparable has central air conditioning and either a 3-car or a 5-car garage. Seven comparables each have from one to three fireplaces. The comparables have improvement assessments ranging from $86,195 to $161,000 or from $21.39 to $33.89 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $123,130 or $21.92 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $379,080. The subject property has an improvement assessment of $279,080 or $49.69 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located in the same assessment neighborhood code as the subject property, each of which are also located on the same block and street as the subject. The properties are improved with 3-story, class 2-95 townhouses of masonry exterior construction ranging in size from 4,966 to 6,884 square feet of living area. The dwellings are each 7 years old. Each comparable has a concrete slab foundation and central air conditioning. Three comparables have either a 2-car or a 3-car garage. The comparables have improvement assessments ranging from $247,620 to $347,460 or from $49.69 to $50.47 per square foot of living area. The board of review contends these assessments support the correctness of the subject's assessment.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted twelve suggested equity comparables for the Board's consideration. The Board finds the best evidence of assessment equity to be board of review comparables #1 and #4 which are overall most similar to the subject in location, design, age, dwelling size, and foundation type with varying degrees of similarity to the subject in other features. These two comparables are on the same block and street as the subject with improvement assessments of $247,620 and $279,080 or $49.69 and $49.86 per square foot of living area. The subject's improvement assessment of $279,080 or $49.69 per square foot of living area is equivalent to the improvement assessment for board of review comparable #1 which is identical to the subject in age, dwelling size, and other property characteristics. The Board gives reduced weight to the parties' remaining comparables which each differ substantially from the subject in dwelling size. Based on this record and after considering adjustments to the two best comparables when compared to the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment based on inequity, commensurate with the appellant's request, 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: __________ __________

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: February 18, 2025

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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