



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

APPELLANT: Dominic Abbadi  
DOCKET NO.: 09-32347.001-R-1  
PARCEL NO.: 17-08-117-011-0000

The parties of record before the Property Tax Appeal Board are Dominic Abbadi, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:** \$10,625  
**IMPR.:** \$48,680  
**TOTAL:** \$59,305

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 2009 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 two improvements situated on one parcel of land. Improvement #1 is 127 years old, and consists of a two-story dwelling of masonry construction containing 1,400 square feet of living area. Features of Improvement #1 include a full unfinished basement. Improvement #2 is 127 years old, and consists of a three-story dwelling of masonry construction containing 4,755 square feet of living area. Features of Improvement #2 include a full unfinished

basement. The subject property has a 3,125 square foot site, is located in West Chicago Township, Cook County and is classified as a Class 2 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 eight suggested equity comparables for Improvement #1. No comparables were submitted for Improvement #2.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,032. The subject property has an assessment for Improvement #1 of \$30,437 or \$21.74 per square foot of living area, and an assessment for Improvement #2 of \$23,970 or \$5.04 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables for each improvement.

In rebuttal, the appellant argued the comparables submitted by the board of review were more than one-and-a-half miles from the subject, whereas the appellant's comparables were either on the same block or within one block of the subject. The appellant appended a map to the rebuttal brief disclosing the location of the appellant's and board of review's comparables in relation to the subject.

#### 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 appellant met this burden as to Improvement #1, but did not meet this burden of proof as to Improvement #2. A reduction in the subject's overall assessment is warranted.

The Board finds the best evidence of assessment equity as to Improvement #1 to be appellant's comparables #1, #3, and #6.

These comparables had improvement assessments that ranged from \$15.15 to \$18.97 per square foot of living area. The subject's Improvement #1 assessment of \$21.74 per square foot of living area falls above the range established by the best comparables in this record. The Board finds the best evidence of assessment equity as to Improvement #2 to be board of review's comparables #2, #3, and #4. These comparables had improvement assessments that ranged from \$7.50 to \$9.27 per square foot of living area. The subject's Improvement #2 assessment of \$5.04 per square foot of living area falls below the range established by the best comparables in this record

Based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's Improvement #1 was inequitably assessed. However, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's Improvement #2 was inequitably assessed. The Board holds that a reduction in the subject's overall assessment is 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.

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Chairman

*Mark Albino*

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Member

*[Signature]*

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Member

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Member

*Jerry White*

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Acting 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: July 24, 2015

*[Signature]*

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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 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 the subsequent year 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.

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.