



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

APPELLANT: Mehdi Bassiratpour
DOCKET NO.: 11-30810.001-C-1 through 11-30810.005-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Mehdi Bassiratpour, the appellant(s); and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
11-30810.001-C-1	10-22-306-007-0000	11,140	14,157	\$ 25,297
11-30810.002-C-1	10-22-306-008-0000	11,140	14,157	\$ 25,297
11-30810.003-C-1	10-22-306-009-0000	11,140	10,657	\$ 21,797
11-30810.004-C-1	10-22-306-010-0000	14,345	2,663	\$ 17,008
11-30810.005-C-1	10-22-306-024-0000	5,347	7,078	\$ 12,425

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 2011 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of a one-story building of masonry construction with 7,561 square feet of building area. The building is 42 years old. The property has a 13,707 square foot site, and is located in Skokie, Niles Township, Cook County. The subject is classified as a class 5-17 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$635,000 as of May 17, 2010.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$101,824. The subject's assessment reflects a market value of \$407,296, or \$53.87 per square foot of building area, including land, when applying the 2011 statutory level of assessment for commercial property under the Cook County Real Property Assessment Classification Ordinance of 25.00%.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales from the CoStar Comps Service.

At hearing, the appellant argued that he purchased the subject in May 2010, and that it was vacant at the time. The appellant further argued that the subject's assessment for tax year 2010 was \$18,218, and that the subject had not substantially changed between tax year 2010 and tax year 2011. The appellant also testified that the subject was able to be leased if a tenant was found.

The board of review representative argued that the subject was purchased in July 2010 for \$588,000. Upon questioning by the Board, the representative testified that the purchase price had not previously been submitted into evidence. At this point, the Board accepted the testimony from both parties that the subject was purchased on 2010, but rejected the testimony regarding the purchase price on hearsay grounds. The representative further stated that the appraisal submitted by the appellant supports an increase in the subject's assessment, but that the board of review was not advocating that the subject's assessment be increased. The representative also asked the appellant if he purchased the subject for \$588,000, and the appellant stated that he did purchase the subject for this price.

Conclusion of Law

Initially, the Board finds that the appellant's argument at hearing regarding the subject's vacancy was not made timely, and, thus, this argument will not be considered in this appeal. 86 Ill.Admin.Code §1910.30(h).

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.

The Board does not find the alleged purchase of the subject in 2010 persuasive as to the subject's market value. The purchase price was not verified by any documented sources by either party. Therefore, the Board does not find the purchase of the subject persuasive as to the subject' market value.

The Board also does not find the appraisal submitted by the appellant persuasive, as it has little detail regarding the description of the subject, the subject's site, the area around the subject, and the descriptions of the comparables. Additionally, the substantive part of the appraisal consisted of a little over one page. Thus, the Board finds that the appraisal does not contain enough information to properly estimate the subject's market value as of January 1, 2011, and a reduction is not 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.



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: March 20, 2015



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.