

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Ibrahim Shihadeh
DOCKET NO.: 02-22653.001-R-1
PARCEL NO.: 05-35-111-003-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Ibrahim Shihadeh, the appellant, by attorney Steven Kandelman of Sarnoff & Baccash of Chicago and the Cook County Board of Review (board).

The subject property consists of an 88-year-old, one-story single-family dwelling of frame construction containing 1,149 square feet of living area and located in New Trier Township, Cook County. The residence contains two bathrooms and a full basement.

The appellant's counsel appeared before the PTAB and argued that the fair market value of the subject is not accurately reflected in its assessed value as the basis for this appeal. In support of this argument, the appellant claimed the subject property was not occupied five months of the year 2002. As evidence of this claim the appellant offered an affidavit testifying that the subject property was wrecked in late July or early August 2002. Aside from Assessor's printouts of the subject the appellant offered no other evidence. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final total assessment of \$41,952 and improvement assessment of \$24,918, or \$21.69 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered an Assessor's printout of the subject detailing the subject's improvement components. The board offered no other evidence. Based on this evidence, the board requested confirmation of the subject property's assessment.

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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:

LAND: \$17,034
IMPR. \$24,918
TOTAL: \$41,952

Subject only to the State multiplier as applicable.

PTAB/TMcG.

After hearing the testimony and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. *Property Tax Appeal Board Rule 1910.63(e)*. Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. *Property Tax Appeal Board Rule 1910.65(c)*.

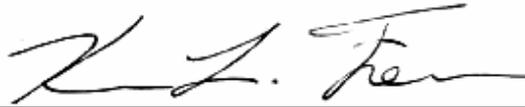
The Board finds the fact that the subject property was not occupied during a portion of 2002 does not demonstrate the subject was not equitably assessed. There was no showing that the subject's market value was impacted by its wreck during 2002. Finally, there was no showing by the appellant that the Cook County assessment officials had any standard gradation or policy of adjusting a residential property's assessment because of partial residential use. The appellant did not submit evidence of this gradation, a wreck permit or the wrecker's affidavit and bill. For these reasons the Property Tax Appeal Board gives little weight the appellant's argument.

As a result of this analysis, the PTAB finds that the appellant has failed to adequately demonstrate that the subject property was overvalued and that a reduction in the subject's assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board are 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: September 28, 2007



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.