

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Waleed Ottman
DOCKET NO.: 02-28509.001-C-1
PARCEL NO.: 18-17-200-026-0000

The parties of record before the Property Tax Appeal Board are Waleed Ottman, the appellant, by attorney Michael F. Baccash of Sarnoff & Baccash, Chicago, Illinois; and the Cook County Board of Review.

The subject property is improved with a one-story, masonry constructed, gas station/mini-mart containing approximately 2,198 square feet of building area. The building is approximately 12 years old. The improvements are located on a 21,625 square foot parcel in Countryside, Lyons Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject had a market value of \$275,000 as of January 1, 2002. The appellant also submitted a copy of the Cook County Board of Review's final decision wherein the subject's total assessment of \$131,479 was disclosed. The subject's assessment reflects a market value of approximately \$346,000 using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 5A property of 38%. The appellant also submitted a brief arguing the assessment should be debased at either an assessment level of 25.32% of market value pursuant to Article IX, Section 4(b) of the Illinois Constitution or 29.28% of market value pursuant to the equal protection clause of the Fourteenth Amendment to the Constitution of the United States and the uniformity

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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:	\$	63,041
IMPR.:	\$	41,459
TOTAL:	\$	104,500

Subject only to the State multiplier as applicable.

provision of Article IX, Section 4(a) and (b) of the Illinois Constitution of 1970. Based on this evidence the appellant requested the subject's assessment be reduced to either \$69,630 or \$80,520.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal estimating the subject property had a market value of \$275,000 as of January 1, 2002. The board of review did not submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. The subject's final assessment of \$131,479 reflects a market value of approximately \$346,000 using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 5A property of 38%, which is excessive in comparison to the appraised value.

The appellant also made an alternative argument about the appropriate level of assessments to be applied to the market value finding. The Board gives this argument no weight. In Cook County Board of Review v. Property Tax Appeal Board, 339 Ill.App.3d 529, 274 Ill.Dec. 212, 791 N.E.2d 8 (1st Dist. 2002); and Cook County Board of Review v. Property Tax Appeal Board, 345 Ill.App.3d 539, 280 Ill.Dec. 825, 803 N.E.2d 825 (1st Dist. 2003), the court placed the burden of establishing the correct level of assessment on the party making the claim. In this case, the appellant failed to meet that burden.

The Board has examined the information submitted by the appellant and finds that the subject property had a market value of \$275,000 as of January 1, 2002. Since market value has been

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determined the 38% level of assessments for Cook County Real Property Assessment Classification Ordinance class 5A property shall apply. 86 Ill.Admin.Code 1910.50(c)(3).

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: December 21, 2007



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

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"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.