

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Cameel Halim
DOCKET NO.: 03-24800.001-C-1
PARCEL NO.: 14-05-212-017-0000

The parties of record before the Property Tax Appeal Board are Cameel Halim, the appellant; and the Cook County Board of Review.

The subject property is improved with a four-story, 79-unit apartment building that contains 41,890 square feet of building area. The property is located in Chicago, Lake View Township, Cook County.

The appellant in this appeal submitted documentation to demonstrate that the subject property was being inequitably assessed. In support of this claim, the appellant submitted an assessment analysis of three comparables. The comparables contain from 71 to 87 apartment units and range in size from 30,708 to 86,520 square feet of building area. They have improvement assessments ranging from \$165,470 to \$548,169 or from \$5.39 to \$6.58 per square foot of building area. The appellant also submitted the final decision issued by the Cook County Board of Review wherein the subject's total assessment of \$297,648 was disclosed. The appellant indicated the subject had an improvement assessment of \$265,938 or \$6.35 per square foot of building area. Based on this evidence the appellant requested a reduction in the subject property's improvement assessment.

The board of review did not submit its "Board of Review Notes on Appeal" or 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 the subject'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:	\$	31,710
IMPR.:	\$	265,938
TOTAL:	\$	297,648

Subject only to the State multiplier as applicable.

The appellant argued assessment inequity regarding the subject's improvement assessment. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. The Board has examined the evidence submitted by the appellant and finds no reduction in the subject's assessed valuation is warranted.

The Board finds the only evidence pertaining to the uniformity of the subject's improvement assessment was submitted by the appellant. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the evidence presented by the appellant as required by section 1910.40(a) of the rules of the Property Tax Appeal Board.

The appellant submitted an assessment analysis of three comparables. The comparables contain from 71 to 87 apartment units and range in size from 30,708 to 86,520 square feet of building area. They have improvement assessments ranging from \$165,470 to \$548,169 or from \$5.39 to \$6.58 per square foot of building area. The appellant indicated the subject had an improvement assessment of \$265,938 or \$6.35 per square foot of building area, which falls within the range established by the only assessment comparables contained in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessed valuation is supported.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed.

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:

"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

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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.