

**PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: Amir Motarjeme  
DOCKET NO.: 03-27984.001-R-1  
PARCEL NO.: 18-31-402-008-0000

The parties of record before the Property Tax Appeal Board are Amir Motarjeme, the appellant, by attorney Joanne Elliott of Elliott & Associates, Des Plaines, and the Cook County Board of Review.

The subject property consists of a five acre parcel improved with a two-story style single-family dwelling of stucco construction containing 13,166 square feet of living area and located in Lyons Township, Cook County. Amenities include six full baths, one half bath, a full basement, air conditioning, four fireplaces and a two-car garage.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The appellant also contends that the subject is ten years old. In support of this argument, the appellant offered a contractor's statement.

In support of the inequity argument appellant offered a spreadsheet detailing six suggested comparable properties located in the same coded assessment neighborhood as the subject. The appellant argued that these comparables, which are located in a higher end community than the subject's area, are more comparable to the subject than properties located in closer proximity. These properties consist of from 17,470 to 38,503 square foot parcels improved with two-story style single-family dwellings of masonry construction from one to seventeen years old. The comparable dwellings contain from three to five full baths, full basements, air conditioning, from one to four fireplaces and from three to four car garages; five have additional half baths. The comparables range in size from 5,952 to 8,292 square feet of living area and have improvement assessments ranging from \$12.05 to \$14.56 per square foot of living area. A copy of the

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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:	\$	28,000
IMPR.:	\$	210,529
TOTAL:	\$	238,529

Subject only to the State multiplier as applicable.

PTAB/lbs/070396

subject's 2003 board of review final decision was also included. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$210,529, or \$15.99 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing four suggested comparable properties located in the same coded assessment neighborhood as the subject, three of which are on the same street as the subject. The comparables consist of 4.86 to 5 acre parcels improved with two-story style single-family dwellings of masonry or frame and masonry construction from 12 to 16 years old. The comparables contain three or four full baths, full basements, air conditioning, two or three fireplaces and three or four car garages; three also have half baths. These properties range in size from 4,400 to 6,536 square feet of living area and have improvement assessments ranging from \$16.84 to \$17.99 per square foot of living area. The board's evidence disclosed a building permit for the subject parcel was issued in 1999; and field checks in 1999 indicated the subject parcel was vacant. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

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 appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations 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. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The first issue before the Board is the correct age attributable to the subject improvement. The Board finds that the appellant failed to substantiate the claim that the subject's age is different than the public record. The date on the contractor's statement is not legible, furthermore, there is no evidence of the subject's completion date or its occupancy date in the record. Consequently, the Board finds that the public record is the best evidence of the subject's age of four years as of January 1, 2003.

The Property Tax Appeal Board finds that the parties submitted ten properties as comparable to the subject. The Board places diminished weight on the appellant's comparables. The

appellant's comparables have improvements sited parcels dissimilar in size when compared to the subject. Moreover, while within the same coded assessment neighborhood as the subject, the appellant's comparables are not within the same town or assessment jurisdiction as alluded to in the appellant's brief.

The Board places the most weight on the board of review's comparables as they are located in very close proximity to the subject; three are located on the same street as the subject. Further, the Board finds that the board of review's comparables have improvements sited on parcels more similar in size when compared to the subject's five acre parcel. However, the Board finds that the board of review's comparables inferior in age and substantially in size when compared to the subject. These properties have improvement assessments ranging from \$16.84 to \$17.99 per square foot of living area. Accepted assessment theory suggests that as building size increases the value per square foot decreases, all other things being equal. Implementation of this theory suggests that the subject's per square foot improvement assessment of \$15.99 should be and is below the range of the board of review's comparables. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and no reduction is 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.