

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Cameel Halim
DOCKET NO.: 04-20595.001-C-1
PARCEL NO.: 11-19-320-003-0000

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 three-story commercial apartment building with 11,640 square feet of building area. The building is approximately 84 years old with 13 one-bedroom apartments and is located on a 7,400 square foot parcel in Evanston, Evanston Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant provided assessment information on three comparables located in Chicago. The appellant indicated the comparables were located from 1.4 to 2.2 miles from the subject property. These three comparables were improved with three-story commercial apartment buildings that ranged in age from 69 to 89 years old. The buildings ranged in size from 26,866 to 53,976 square feet and had from 25 to 40 apartments. The buildings were located on parcels that ranged in size from 17,000 to 28,160 square feet. These comparables had total assessments that ranged from \$229,502 to \$363,235 or from \$6.73 to \$8.54 per square foot of building area or from \$5,885 to \$9,632 per apartment, land included. The appellant submitted a copy of the final decision issued by the Cook County Board of Review wherein the subject's final assessment of \$86,830 was disclosed. On a unit basis the subject has a total assessment of \$7.46 per square foot or \$6,679 per apartment, land included. Based on this data 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:	\$	20,683
IMPR.:	\$	66,147
TOTAL:	\$	86,830

Subject only to the State multiplier as applicable.

appellant requested the subject's total assessment be reduced to \$68,832.

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 or to refute the argument set forth by the appellant.

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 does not support a reduction in the subject's assessment.

The appellant contends assessment inequity as the basis of the appeal. 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. After an analysis of the assessment data the Board finds a reduction is not warranted.

The appellant provided assessment information on three comparables to demonstrate the subject property was not inequitably assessed. The Board finds the appellant's comparables were not particularly similar to the subject in location, building size, land area, and number of apartments. The comparables were located in Chicago, from 1.4 to 2.2 miles from the subject's Evanston location. The comparable buildings contained approximately two to three times the number of apartments as the subject and the buildings were approximately 2.3 to 4.6 times larger than the subject building. The comparables had total assessments ranging from \$6.73 to \$8.54 per square foot of building area or from \$5,885 to \$9,632 per apartment, land included. The subject property had a total assessment of \$7.46 per square foot of building area or \$6,679 per apartment, land included. This evidence demonstrates the subject's assessment is within the range of the units of comparison established by the comparables.

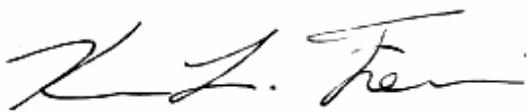
The board of review did not submit any evidence in support of its assessment of the subject property or to refute the argument made by the appellant as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. Nevertheless, the Board finds the appellant's evidence does not establish assessment inequity by clear and convincing evidence.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 presented by the appellant disclosed the properties were not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the somewhat poor evidence. The Board has examined the information submitted by the appellant and finds, based on this limited record, that a reduction in the assessed valuation of the subject property 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

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: October 26, 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

Docket No. 04-20595.001-C-1

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.