

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Cameel Halim
DOCKET NO.: 04-20600.001-C-1
PARCEL NO.: 11-19-320-011-0000

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 consists of a 82-year-old, three-story, masonry, 13,431 square foot class 3-15, 15 unit, apartment building situated on 9,999 square feet of land located in Evanston Township, Cook County.

The appellant appeared before the PTAB and submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered three suggested comparable class 3-15 apartment properties located in Rogers Park Township, Chicago. These properties consist of three-story class 3-15 properties of masonry construction and range in age from 69 to 89 years. The comparables range in size from 26,866 to 53,976 square feet. The comparable apartment buildings contain between 25 and 39 apartment units. The comparables have total assessments ranging from \$229,502 to \$363,235 or from \$6.73 to \$8.54 per square foot of building area or from \$5,884 to \$9,632 per dwelling unit. The appellant testified that he owned the comparable apartment buildings. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review did not submit "Board of Review-Notes on Appeal" or any evidence to support the subject's assessment. The subject's total assessment is \$82,811 or \$6.17 per square foot or \$5,520 per dwelling unit.

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.

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. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of

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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: \$25,347
IMPR.: \$57,464
TOTAL: \$82,811

Subject only to the State multiplier as applicable.

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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 PTAB finds the appellant has not overcome this burden.

The PTAB finds that while the appellant's comparables are somewhat similar to the subject they have considerable differences in location (Chicago), lot size, dwelling units and building square footage. These properties have total assessments ranging from \$6.73 to \$8.54 per square foot of building area and dwelling units ranging from \$5,884 to \$9,632. The subject's per square foot total assessment of \$6.17 and price per dwelling unit of \$5,520 are below the range of the comparable properties. After considering the differences and similarities in the suggested comparables when compared to the subject property, the PTAB finds the evidence submitted is insufficient to cause a change in the subject's assessment.

The Board of Review was defaulted prior to the hearing.

As a result of this analysis, the PTAB finds that the appellant has not adequately demonstrated that the subject property was inequitably assessed and that a reduction in the subject's assessment 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



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: August 29, 2008



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.