

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Razija Palavra
DOCKET NO.: 04-21044.001-R-1
PARCEL NO.: 11-32-315-016-0000

The parties of record before the Property Tax Appeal Board are Razija Palavra, the appellant, by attorneys Leslie Hedges and Joseph Huang with the Law Offices of Terrence Kennedy, Jr. in Chicago, and the Cook County Board of Review.

The subject property consists of an 87-year-old, three-story multi-family dwelling of masonry construction containing 4,846 square feet of living area with three full bathrooms and a full-unfinished basement. The subject is located in Rogers Park Township, Cook County.

The appellant, through counsel, raised two arguments: first, that there was unequal treatment in the assessment process of the improvement; and second, that the fair market value of the subject is not accurately reflected in its assessed value as the bases for this appeal. In support of the inequity argument, the appellant submitted assessment data and descriptive information on three properties suggested as comparable to the subject. Based on the appellant's documents, the three suggested comparables consist of two-story or three-story, multi-family dwellings of masonry construction located within four blocks of the subject. The improvements range in size from 4,652 to 5,877 square feet of living area and range in age from 87 to 91 years. The comparables contain three full bathrooms and a multi-car detached garage. Two comparables contain a full-unfinished basement. The improvement assessments range from \$5.79 to \$6.60 per square foot of living area.

As to the market value argument, the appellant's attorney submitted a one-page brief disclosing that the subject property was purchased on July 20, 2004 for \$445,000 for condominium conversion. The appellant's attorney argued that the subject had been undergoing renovation for conversion during 2004, and that the property was 100% vacant from July 2004 through December

(Continued on Next Page)

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: \$ 4,532
IMPR.: \$ 35,288
TOTAL: \$ 39,820

Subject only to the State multiplier as applicable.

2004. In support of this claim, the appellant submitted copies of a vacancy/occupancy affidavit and a general affidavit as well as a copy of the subject's closing statement. Based on this evidence, the appellant requested an occupancy factor of 50% be applied to the subject's improvement assessment. The appellant also provided a photograph and property characteristic printout for the subject property. 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" disclosing the subject's total assessment of \$39,820. The subject's improvement assessment is \$35,288 or \$7.28 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The four suggested comparables are improved with three-story, multi-family dwellings of masonry construction located within one block of the subject. The improvements range in size from 4,704 to 5,016 square feet of living area and range in age from 86 to 88 years. The comparables contain three or four and one-half bathrooms and a full-finished or unfinished basement. Three comparables have a two-car garage. The improvement assessments range from \$7.28 to \$7.46 per square foot of living area. The board's evidence disclosed that the subject was purchased in June 2004 for \$445,000. Based on the evidence presented, the board of review requested confirmation of the subject'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.

Regarding the inequity claim, the Board finds the appellant's comparables one and two and the board of review's comparables to be the most similar properties to the subject in the record. These six properties are similar to the subject in improvement size, location, amenities, exterior construction and age and have improvement assessments ranging from \$5.79 to \$7.46 per square foot of living area. The subject's per square foot improvement assessment of \$7.28 falls within the range established by these properties. The Board finds the appellant's remaining comparable less similar to the subject in size. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by similar properties contained in the record.

When overvaluation is claimed the appellant has the burden of proving the value of the property 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); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). Proof of market value may consist of an appraisal, a recent arms-length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Adm.Code §1910.65(c). Having considered the evidence, the Board finds the appellant has not satisfied this burden.

As to the market value argument, counsel submitted a one-page brief contending that the subject is incorrectly assessed based on vacancy due to condominium conversion. The Board finds no evidence in the record that the subject's assessment is incorrect when vacancy is considered. The mere assertion that vacancies in a property exist, does not constitute proof that the assessment is incorrect or that the fair market value of a property is negatively impacted. There was no showing that the subject's market value was impacted by its vacancy during 2004. In fact, the subject's sale in June 2004 for \$445,000 supports the subject's current assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject's improvement was inequitably assessed or overvalued and 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.



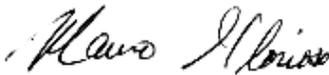
Chairman



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: June 19, 2009



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.