

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Peter Anwar
DOCKET NO.: 04-21550.001-I-1
PARCEL NO.: 12-34-211-014

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Peter Anwar, the appellant, by attorney Adam E. Bossov in Chicago and the Cook County Board of Review.

The subject property consists of a 15,000 square foot parcel of land containing a one-story, masonry constructed, commercial building with 9,974 square feet of building area. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the improvement as the basis for this appeal.

In support of the equity argument, the appellant submitted assessment data and descriptions of three properties suggested as comparable to the subject. Black and white photographs of the subject and these properties and a brief from the appellant's attorney were also submitted. The data reflects that the properties are located within the subject's market and are improved with a one-story, masonry constructed commercial building. The improvements range: in age from 42 to 52 years; in

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:	\$ 20,250
IMPR.:	\$ 68,422
TOTAL:	\$ 88,672

Subject only to the State multiplier as applicable.

PTAB/0455JBV

size from 7,000 to 12,720 square feet of living area; and in improvement assessments from \$4.23 to \$6.86 per square foot of living area. Based upon this analysis, the appellant requested a reduction in the subject's improvement assessment.

At hearing, the appellant's attorney, Adam Bossov, argued that the suggested comparables are all comparable to the subject property and are assessed less than the subject when calculating an assessment per square foot of building area and using the total assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$115,200 and improvement assessment was \$94,950 or \$9.52 per square foot of building area. The board also submitted Comps sale information for five properties suggested as comparable to the subject. These comparables are all located within the subject's market and are improved with a one-story, masonry, single-tenant commercial building. These buildings ranged in age from one to 49 years and in size from 7,000 to 9,825 square feet of building area. The comparables sold from March 2002 to March 2003 for prices ranging from \$215,000 to \$340,000 or from \$29.57 to \$35.00 per square foot of building area. The Comps printouts submitted as evidence note that the information provided is not guaranteed as accurate or reliable. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the board of review's representative, Mike Sobczak, argued that uniformity starts with market value so the board's comparables determine the subject's market value and that is applied to the assessed value.

In rebuttal, the appellant's attorney argued that the appellant based the appeal on uniformity and not on market value evidence.

In response to questioning, Mr. Bossov did not have any knowledge as to whether any of the suggested comparables had occupancy factors applied to the assessed value.

After considering the evidence and reviewing the testimony, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Appellants 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, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include

assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. *Property Tax Appeal Board Rule 1910.65(b)*. Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellant has met this burden and that a reduction is warranted.

The appellant presented assessment data on a total of three equity comparables. The PTAB finds these comparables similar to the subject. These three comparables contain a one-story, masonry, single-tenant, commercial building located within the subject's market. The improvements range in age from 42 to 52 years and in size from 7,000 to 12,720 square feet of building area. Their improvement assessments range from \$4.23 to \$6.86 per square foot of building area. In comparison, the subject's improvement assessment of \$9.52 per square foot of building area falls above the range established by these comparables.

The PTAB accorded no weight to the board of review's evidence as there no assessment data was presented to show that the subject was equitably assessed.

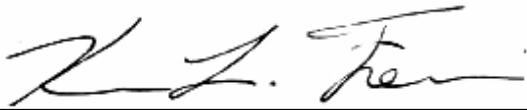
As a result of this analysis, the PTAB further finds that the appellant has adequately demonstrated that the subject's improvement was inequitably assessed by clear and convincing evidence and that a reduction is warranted.

Docket No. 04-21550.001-C-1

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:

Docket No. 04-21550.001-C-1

"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.