

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Alex Avakian
DOCKET NO.: 04-21839.001-R-1
PARCEL NO.: 10-28-420-001-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Alex Avakian, the appellant, by attorney Mary T. Nicolau of Smith, Davies & Nicolau of Chicago and the Cook County Board of Review (board).

The subject property consists of a one-year-old, two-story single-family dwelling of masonry construction containing 4,725 square feet of living area and located in Niles Township, Cook County. The residence contains three bathrooms, a full basement, air conditioning, a fireplace and a two-car garage.

The appellant, through counsel, submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. The appellant argued the subject site should be assessed as a vacant lot. The appellant claimed the building was not occupied in tax year 2004. In support of this argument the appellant submitted an invoice dated May 5, 2003 for additional excavation, photos of the old foundation dated November 5, 2002, a letter from the Village of Lincolnwood dated September 17, 2002 requiring the old foundation be removed due to incorrect side yard setbacks and a Certificate of Use and Occupancy from the Village dated August 10, 2005. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$37,768, or \$7.99 per square foot of living area, was disclosed. The subject was assigned a 42.5% occupancy factor for 2004 by the Assessor. In support of the subject's assessment, the board offered two suggested comparable properties located within a half mile of the subject. The comparables consist of two-story single-family dwellings of masonry construction and are four years old. 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: \$22,593
IMPR. \$37,768
TOTAL: \$60,361

Subject only to the State multiplier as applicable.

PTAB/TMcG.

comparables contain two bathrooms and full basements; both have air conditioning, fireplaces and a two-car garage. The comparables contain 3,843 and 3,889 square feet of living area and have improvement assessments of \$65,918 and \$33,263 or \$7.99 and \$8.55 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

After reviewing the record 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 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 failed to overcome this burden.

The appellant provided evidence of the subject's 2004 occupancy. The Board finds the fact that the subject property was not occupied during a portion of 2004 does not demonstrate the subject was not equitably assessed. Additionally, there was no showing that the subject's market value was impacted by its vacancy during 2004. Finally, there was no showing by the appellant that the Cook County assessment officials had any standard gradation or policy of adjusting a residential property's assessment because of vacancy or occupancy. The board's evidence disclosed a copy of two Assessor's permits with dates of July 15, 2003 and May 26, 2004 resulting in an occupancy factor of 42.5% for tax year 2004. For these reasons the Property Tax Appeal Board gives little weight to the appellant's argument.

The PTAB finds the board's two comparables are similar to the subject. These properties have improvement assessments of \$7.99 and \$8.55 per square foot of living area. The subject's per square foot improvement assessment of \$7.99 is within this range of properties. The PTAB 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 failed to adequately demonstrate 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 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: December 7, 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.