PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Taher Bhatti
DOCKET NO.: 04-22203.001-R-1 and 04-22203.002-R-1
PARCEL NO.: 10-28-400-019-0000 and 10-28-400-020-0000

The parties of record before the Property Tax Appeal Board are Taher Bhatti, the appellant, by attorney Stephanie Park of Stephanie Park, P.C., Chicago, Illinois; and the Cook County Board of Review.

The subject property consists of a 49-year old, one-story style dwelling of masonry construction containing 1,288 square feet of living area with a full, unfinished basement, central air conditioning and a two-car garage. The subject improvements are situated on two parcels.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted a grid analysis detailing eight suggested comparable properties located in the same neighborhood as the subject property. The comparables are one or one and one-half story masonry or frame and masonry dwellings that are between 48 and 77 years old. The comparables range in size from 1,206 to 1,482 square feet of living area and have improvement assessments ranging from $14.49 to $16.37 per square foot. The subject property has an improvement assessment of $17.82 per square foot. 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" wherein the subject's final assessment was disclosed. In support of the subject's assessment, the board of review offered the property characteristic sheets and a spreadsheet detailing three suggested comparable properties located on the same street and block as the subject property. The comparable properties consist of one-story masonry or frame and masonry dwellings that are 49 or 50 years old. The dwellings range in size from 1,025 to 1,085 square feet of living area and have improvement assessments ranging from $18.70 to $20.12 per square foot. Based

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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: See page 2
IMPR.: See page 2
TOTAL: See page 2

Subject only to the State multiplier as applicable.

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on this evidence, 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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

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.

Both parties presented assessment data on a total of 11 equity comparables that were similar to the subject in location. The appellant's comparables two and five and the board of review's comparables one and two were most similar to the subject in exterior construction and age. They were also similar to the subject in size and design. Due to their similarities to the subject they received the greatest weight in the Board's analysis. They had improvement assessments ranging from $15.14 to $20.12 per square foot. The subject's $17.82 per square foot improvement assessment is within this range. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's assessment is supported by the most comparable properties contained in the record and a reduction in the subject's assessment is not warranted.

DOCKET NO.	PARCEL NO.	LAND	IMPR.	TOTAL
04-22203.001-R-1	10-28-400-019-0000	$ 3,041	$ 11,473	$ 14,514
04-22203.002-R-1	10-28-400-020-0000	$ 3,041	$ 11,473	$ 14,514

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: July 28, 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.