

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Khaled Akkawi
DOCKET NO.: 04-26361.001-R-1
PARCEL NO.: 27-07-403-011-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Khaled Akkawi, the appellant, by attorney Melissa K. Whitley of Marino & Associates in Chicago, and the Cook County Board of Review (board).

The subject property consists of a 16-year-old, two-story, single-family dwelling of masonry construction containing 3,499 square feet of living area and located in Orland Township, Cook County. Features of the residence include a full-unfinished basement, three and one-half bathrooms, air-conditioning, a fireplace and a three-car attached garage.

The appellant, through counsel, appeared before the PTAB arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on five properties suggested as comparable to the subject. The appellant also submitted a one-page brief, photographs of the subject and the suggested comparables a copy of the board of review's decision. Based on the appellant's documents, the five suggested comparables consist of two-story, 15 or 16-year-old, single-family dwellings of frame and masonry construction located within five blocks of the subject. The improvements range in size from 3,026 to 3,434 square feet of living area. The comparables contain two or two and one-half bathrooms, a partial or full-unfinished basement, one or two fireplaces and a two-car or three-car attached garage. Four comparables contain air-conditioning. The improvement assessments range from \$6.49 to \$7.50 per square foot of living area.

At hearing, the appellant's attorney argued that the board's comparables have a different classification code than the subject and contain two fireplaces. In addition, the appellant's attorney indicated that the subject's assessment was reduced in the

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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: \$ 9,256
IMPR.: \$ 26,244
TOTAL: \$ 35,500

Subject only to the State multiplier as applicable.

PTAB/rfd6907

subsequent triennial. Based on the evidence submitted, 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 \$52,808. The subject's improvement assessment is \$43,552 or \$12.45 per square foot of living area. In support of the assessment, the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The comparables consist of two-story, single-family dwellings of masonry or frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 3,850 to 4,451 square feet of living area and range in age from 10 to 15 years. The comparables contain three or three and one-half bathrooms, a finished or unfinished basement, two fireplaces, air-conditioning and a three-car or four-car attached garage. The improvement assessments range from \$12.90 to \$13.40 per square foot of living area.

At hearing, the board's representative indicated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 PTAB finds the appellant has overcome this burden.

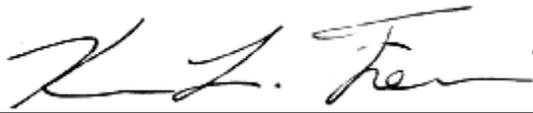
The PTAB finds the appellant's comparables one, two and five to be the most similar properties to the subject in the record. These three properties are similar to the subject in improvement size, amenities, age and location and have improvement assessments ranging from \$6.49 to \$7.50 per square foot of living area. The subject's per square foot improvement assessment of \$12.45 falls above the range established by these properties. The PTAB finds the remaining comparables less similar to the subject in improvement size. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the PTAB finds the subject's per square foot improvement assessment is not supported by the most similar properties contained in the record.

As a result of this analysis, the PTAB finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a 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.



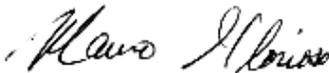
Chairman



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: 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.