

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: M. Khodadad  
DOCKET NO.: 04-27952.001-R-1  
PARCEL NO.: 05-16-106-064-0000

The parties of record before the Property Tax Appeal Board are M. Khodadad, the appellant, by attorney Edward P. Larkin of Park Ridge, and the Cook County Board of Review.

The subject property consists of a 106-year-old, two-story, single-family dwelling of masonry construction located in New Trier Township, Cook County. Features of the home include four and one-half bathrooms, a full-unfinished basement, two fireplaces and a two-car attached garage. The appellant's attorney argued that the subject dwelling contains 6,578 square feet of living area and submitted a copy of the subject's survey. The appellant's attorney also provided a breakdown of the subject's exterior measurements. The board's documents indicate the subject dwelling contains 6,759 square feet of living area and provided a copy of the subject's property characteristic printout.

The appellant, through counsel, appeared before the Property Tax Appeal Board 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 four properties suggested as comparable to the subject. The appellant also submitted a four-page brief, Cook County Assessor's Internet Database sheets for the subject and the suggested comparables and a copy of the board of review's decision. Based on the appellant's documents, the four suggested comparables consist of two-story, single-family dwellings of frame, masonry or frame and masonry construction located on the same street and block as the subject. The improvements range in size from 5,362 to 7,658 square feet of living area and range in age from 14 to 100 years. The comparables contain four, four and one-half or five full bathrooms, a full-unfinished basement and from one to four fireplaces. Three comparables contain air-conditioning and a multi-car attached garage. The improvement assessments range

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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: \$ 154,685  
IMPR.: \$ 170,315  
TOTAL: \$ 325,000

Subject only to the State multiplier as applicable.

from \$21.00 to \$25.95 per square foot of living area. 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 \$377,732. In support of the assessment the board submitted property characteristic printouts and descriptive data on two properties suggested as comparable to the subject. The suggested comparables are improved with two-story, four or six-year-old, single-family dwellings of frame or masonry construction located on the same street and block as the subject. The improvements contain 5,832 and 6,752 square feet of living area. The comparables contain four and one-half or five full bathrooms, a full-finished or unfinished basement, air-conditioning and a multi-car garage. One comparable has four fireplaces. The improvement assessments are \$362,792 and \$268,272 or \$53.73 and \$46.00 per square foot of living area, respectively.

At hearing, the board's representative indicated that the subject was accorded a large reduction by the board of review. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney submitted a two-page letter highlighting various differences between the subject and the board of review's comparables.

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 Board finds the appellant has overcome this burden.

The first issue before the Board is the subject's correct living square footage. The Board finds that the appellant substantiated the claim that the subject's living square footage is different than the public record presented by the board of review. The appellant provided a copy of the subject's survey and the appellant's attorney provided a breakdown of the subject's exterior measurements. Consequently, the Board finds the subject dwelling contains 6,578 square feet of living area. The subject's improvement assessment is \$223,047 or \$33.91 per square foot of living area, based on 6,578 square feet.

The Board finds the appellant's comparables one and four to be the most similar properties to the subject in the record. These two properties are similar to the subject in improvement size,

design, amenities and location and have improvement assessments ranging from \$21.00 to \$23.00 per square foot of living area. The subject's per square foot improvement assessment of \$33.91, based on 6,578 square feet of living area, falls above the range established by these properties. The remaining comparables are accorded less weight because they differ from the subject in improvement size and/or age. After considering adjustments, as well as other differences in both parties' suggested comparables when compared to the subject, the Board 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 Property Tax Appeal Board 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.



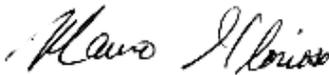
Chairman



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: March 20, 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.