

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Rayyan Rayyan
DOCKET NO.: 05-20398.001-R-1
PARCEL NO.: 01-34-403-003

The parties of record before the Property Tax Appeal Board are Rayyan Rayyan, the appellant, by attorney Brian Maher of the law firm of Weis, DuBrock & Doody, Chicago, and the Cook County Board of Review.

The subject property is a vacant lot consisting of 58,849 square feet of land. The subject is located in Barrington Township.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties located in the subject's area.

Lot sizes range from 35,066 to 70,698 square feet and the assessments range from \$1,928 to \$3,888 or \$.055 per square foot of land. The subject is assessed at \$0.99 per square foot of land and the appellant requested a reduction. The appellant also submitted an appraisal with an estimate of \$14,712 or \$0.25 per square foot of land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on six comparable properties located in the subject's area. The land values ranged from \$4.96 to \$5.81 per square foot of land. Based 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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who

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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: \$ 3,236
IMRPV.: \$ -0-
TOTAL: \$ 3,236

Subject only to the State multiplier as applicable.

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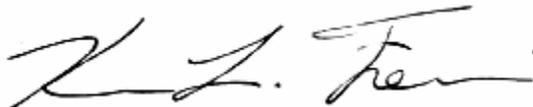
object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has met this burden.

The Board finds the comparables submitted by the appellant are most similar to the subject in size and zoning. The board of review submitted comparables on land sites that were zoned commercial or for office use. The Board further finds that the best indicator of the subject's value is the appraisal submitted on the property at a value of \$14,712 or \$0.25 per square foot. Since the current assessment is \$0.99 per square foot 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: August 29, 2008



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

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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.