



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Hassan Kamali
DOCKET NO.: 05-24271.001-R-1
PARCEL NO.: 04-26-101-041-0000

The parties of record before the Property Tax Appeal Board are Hassan Kamali, the appellant(s), by attorney Lisa A. Marino, of Marino & Assoc., PC of Chicago; and the Cook County Board of Review.

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: \$ 11,729
IMPR.: \$ 16,138
TOTAL: \$ 27,867

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction containing 857 square feet of living area. The dwelling is 69 years old. Features of the home include one full bathroom and a one and one-half car detached garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant, through counsel, submitted information on four comparable properties described as one-story, frame, masonry or frame and masonry dwellings located within five miles of the subject. The improvements range in size from 616 to 936 square feet of living area and range in age from 51 to 58 years. Features include one full bathroom and a one-car or two-car garage. Three comparables have a partial or full-unfinished basement and two comparables contain central air-conditioning. The comparables have improvement assessments ranging from \$11.32 to \$17.60 per square foot of living area. The subject's

improvement assessment is \$18.83 per square foot of living area. 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. The board of review presented descriptions and assessment information on four comparable properties consisting of one-story, frame dwellings located within the same survey block as the subject. Two comparables are located on the same street as the subject. The improvements range in size from 520 to 888 square feet of living area and range in age from 49 to 88 years. Features include one full bathroom and an unfinished basement. Three comparables contain a multi-car garage. These properties have improvement assessments ranging from \$24.89 to \$35.99 per square foot of living area. 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 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 not met this burden.

The Board finds the board's comparables one and two are the most similar properties to the subject to carry weight. These two properties are similar to the subject in size, age, amenities, exterior construction and location and they have improvement assessments of \$24.89 and \$27.71 per square foot of living area. The subject's per square foot improvement assessment of \$18.83 is below these properties. The remaining comparables differ from the subject in size, age, exterior construction and/or location and the Board accords these properties less weight. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the evidence submitted is insufficient to effect a change in the subject's assessment and a reduction is not 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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: November 25, 2009

Allen Castrovillari

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.