

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Marwan Amarin
DOCKET NO.: 05-26029.001-R-1
PARCEL NO.: 13-13-105-018-0000

The parties of record before the Property Tax Appeal Board are Marwan Amarin, the appellant, by attorney Thomas J. Boyle in Chicago, and the Cook County Board of Review.

The subject property consists of a one-year-old, two-story, single-family dwelling of masonry construction containing 4,275 square feet of living area and located in Jefferson Township, Cook County. Features of the residence include three and one-half bathrooms, two fireplaces, air-conditioning, a full-finished basement and a two-car attached garage.

The appellant, through counsel, submitted evidence 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 three-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 or three-story, single-family dwellings of frame or masonry construction. The appellant's evidence disclosed that three of the comparables are located within three miles of the subject, however, only one of the appellant's comparables has the same neighborhood code as the subject. The improvements range in size from 3,825 to 4,247 square feet of living area and range in age from one to eleven years. The comparables contain two and one-half, three or three and one-half bathrooms, a full-finished or unfinished basement, air-conditioning, one or two fireplaces and a two-car or three-

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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: \$ 8,612
IMPR.: \$ 61,053
TOTAL: \$ 69,665

Subject only to the State multiplier as applicable.

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car attached garage. The improvement assessments range from \$7.00 to \$10.72 per square foot of living area. Based on the evidence submitted, the appellant requested a total assessment of \$46,266, with an improvement assessment of \$37,654 or \$8.81 per square foot of living area and a land assessment to remain unchanged at \$8,612.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$69,665. The subject's improvement assessment is \$61,053 or \$14.28 per square foot of living area. The board's evidence further disclosed that the subject improvement was new construction. In addition, the board submitted the subject's property characteristic printout and copies of documentation from the board of review level complaint file.

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 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.

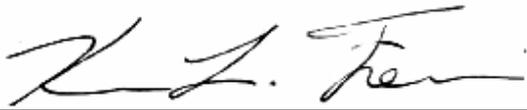
The appellant submitted four properties suggested as comparable to the subject to corroborate its equity argument. The Property Tax Appeal Board finds these properties similar to the subject in improvement size, age and amenities. The improvement assessments range from \$7.00 to \$10.72 per square foot of living area. The subject's per square foot improvement assessment of \$14.28 falls above the range established by these properties. However, the Board further finds the appellant's comparables three and four inferior in exterior construction to the subject and comparables two and three differ in design. In addition, the appellant's comparables one, three and four are located outside the subject's neighborhood and as far as three miles from the subject without data to reflect the similarities in market value. After considering adjustments for exterior construction, location and design, as well as other differences in the appellant's comparables when compared to the subject, the Board finds the evidence provided by the appellant does not support a change in the subject's current assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence 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.



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 27, 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 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.