



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

APPELLANT: Anil B. Shah
DOCKET NO.: 05-26129.001-R-1
PARCEL NO.: 18-19-103-048-0000

The parties of record before the Property Tax Appeal Board are Anil B. Shah, the appellant(s), by attorney Edward Larkin, of Larkin & Larkin of Park Ridge; 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: \$ 21,492
IMPR.: \$ 83,065
TOTAL: \$ 104,557

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 16-year old, two-story style dwelling of masonry construction with three and one-half baths, a full unfinished basement, central air conditioning, two fireplaces and a three car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as two-story masonry dwellings that are from 13 to 38 years old for consideration. The dwellings have the same neighborhood code as the subject property. The comparables contain from 4,215 to 4,593 square feet of living area with two or three full baths, half baths, central air conditioning, fireplaces and two or three car garages. These properties have improvement assessments ranging from \$12.30 to \$13.96 per square foot of living area. The appellant's petition also argued that the subject contains 4,730

square feet of living area. In support of this argument, the appellant submitted schematic delineating the exterior dimensions of the subject improvement. The schematic reflected a total living area of 4,730 square feet for the subject. 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 subject's improvement assessment is \$16.69 per square foot of living area, based on 4,978 square feet of living area. The board of review presented descriptions and assessment information on three comparable properties consisting of two-story masonry dwellings that range in age from 13 to 19 years old. The dwellings have the same neighborhood code as the subject property. The dwellings range in size from 4,341 to 4,989 square feet of living area With three full baths, half baths, full, unfinished basements, central air conditioning, fireplaces and three or four car garages. These properties have improvement assessments ranging from \$17.66 to \$18.47 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 first issue before the Property Tax Appeal Board is the correct living square footage attributable to the subject. The Board finds that the appellant submitted a schematic delineating the exterior dimensions of the subject improvement reflecting a total of 4,730 square feet of living area. The Board finds that the board of review failed to submit any documentation supporting its estimate of the subject's living square footage. The Board finds that the appellant's schematic is the most credible and convincing evidence of the living square footage contained in the subject improvement. Therefore, the Board finds that the subject improvement contains 4,730 square feet of living area.

The Board finds the comparables submitted by the board of review and the appellant's comparable numbered three were most the similar to the subject in age, size, design, exterior construction, and/or location. Due to their similarities to the

subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$13.96 to \$18.47 per square foot of living area. The subject's improvement assessment of \$17.56 per square foot based on 4,730 square feet living area is within the range established by the most similar properties in the record. The Board finds the remaining properties less similar in age when compared to the subject. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the subject's assessment is not warranted.

Lbs/09

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.