



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

APPELLANT: Mohammed Ibrahim  
DOCKET NO.: 05-27305.001-R-1  
PARCEL NO.: 27-14-110-007-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Mohammed Ibrahim, the appellant(s), by attorney Melissa K. Whitley, of Marino & Assoc., PC in Chicago; and the Cook County Board of Review.

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:** \$ 8,621  
**IMPR.:** \$ 19,479  
**TOTAL:** \$ 28,100

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 21,553 square foot parcel improved with a 30-year-old, multi-level, single-family dwelling of frame and masonry construction containing 1,511 square feet of living area and located in Orland Township, Cook County. Features of the residence include one and one-half bathroom, a partial-finished basement, central air-conditioning, a fireplace and a two-car attached garage.

The appellant, through counsel, appeared before the PTAB 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. Based on the appellant's documents, the four suggested comparables consist of multi-level, single-family dwellings of masonry or frame and masonry construction located within 1.5 miles of the subject. The improvements range in size from 2,020 to 2,440 square feet of living area and range in age from 22 to 31 years old. The comparables contain one and one-half, two or two and one-half

bathrooms, a partial-finished basement and a two-car attached garage. Two comparables have central air-conditioning and three comparables contain a fireplace. The improvement assessments range from \$9.61 to \$11.00 per square foot of living area.

At hearing, counsel argued that the appellant's comparable four is the best comparable offered by the appellant. 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 \$28,783. The subject's improvement assessment is \$20,162 or \$13.34 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with 30-year-old, multi-level, single-family dwellings of frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 1,479 to 1,492 square feet of living area. The comparables contain one and one-half, two or two and one-half bathrooms, a partial-finished basement, a fireplace and a two-car attached garage. Two comparables contain air-conditioning. The improvement assessments range from \$13.81 to \$14.58 per square foot of living area.

At hearing, the board's representative stated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

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 record disclosed that the subject was accorded an assessment reduction in 2006 by the assessor. The non-triennial assessment correction reflected a 2006 improvement reduction from \$20,162 to \$19,479 for the subject.

The Property Tax Appeal Board finds the courts have held that "A substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment. Hoynes Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 952, 954 (1<sup>st</sup> Dist. 1979)." Therefore, the Board

finds that based on the assessor's 2006 non-triennial assessment correction it is appropriate to reduce the appellant's 2005 improvement assessment to \$19,479.

As a final point, the PTAB finds no further reduction based on the appellant's equity argument 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.

*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: July 23, 2010

*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.