

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Ruxana Sadikot  
DOCKET NO.: 05-27660.001-R-1  
PARCEL NO.: 17-22-109-138-1086

The parties of record before the Property Tax Appeal Board are Ruxana Sadikot, the appellant; and the Cook County Board of Review.

The subject property consists of ten-year-old, masonry, single-family condominium residence. The subject improvement contains 1,978 square feet of living area and features two and one half baths, one fireplace, and air conditioning. The appellant contends unequal treatment in the assessment process as the basis of the appeal.

The appellant submitted assessment data and descriptions on three properties located within two blocks of the subject property. The properties were five-year-old to ten-year-old, single-family residences of masonry construction. Each contained a fireplace, air conditioning, and two baths. They ranged in size from 1,760 to 2,086 square feet and had improvement assessments ranging from \$23,917 to \$43,794, however, no breakdown was provided between the improvement and the land. The subject's total assessment is \$43,399. On the basis of this evidence, the appellant requested an assessment of \$40,000.

The board of review submitted "Board of Review Notes on Appeal" wherein the subject's final assessment of \$43,399 was disclosed. In addition, the board presented a computation from a tax analyst with the board. That analysis was based upon a sales price and supported the current 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 that a reduction in the assessment of the subject property

(Continued on Next Page)

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: \$ 7,955  
IMPR.: \$ 35,444  
TOTAL: \$ 43,399

Subject only to the State multiplier as applicable.

PTAB/mmg

is not warranted based on the evidence contained in the record. 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. In this appeal, there were a total of three comparable properties submitted by the appellant. All of the properties were similar in construction, style, age and location to the subject property and had assessments ranging from \$23,917 to \$43,794. The subject is assessed at \$43,399. There is not enough evidence presented in which to determine that the subject is over assessed.

Therefore, based on a review of the assessment comparables contained in the record, the Property Tax Appeal Board finds that the appellant has not supported the contention of unequal treatment in the assessment process.

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: December 21, 2007



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.