



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

APPELLANT: Hamoda Matariyeh  
DOCKET NO.: 06-23239.001-R-1  
PARCEL NO.: 31-07-203-053-0000

The parties of record before the Property Tax Appeal Board are Hamoda Matariyeh, the appellant, by attorney David C. Dunkin of Arnstein & Lehr in 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:** \$2,003  
**IMPR.:** \$21,773  
**TOTAL:** \$23,776

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story single family dwelling of frame and masonry exterior construction that contains 1,836 square feet of living area. The dwelling is approximately one-year old with features that include a full unfinished basement, central air conditioning and a two-car attached garage. The subject property has a 4,174 square foot site and is located in Tinley Park, Rich Township, Cook County. The property is classified as a class 2-95 individually owned row house or townhouse under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant provided descriptions and assessment information on three comparables. The comparables were improved with two-story single family dwellings that each had 1,872 square feet of living area. The dwellings were of masonry and frame construction and were either 4 or 7 years old. The comparables had the same classification code and neighborhood code as the subject property. Each comparable had a full unfinished basement, central air conditioning and a two-car attached garage. One comparable had a fireplace. These properties had improvement assessments that ranged from \$11,657 to \$16,432 or from \$6.23 to \$8.78 per square

foot of living area. The comparables had sites that ranged in size from 4,872 to 8,380 square feet of living area with land assessments that ranged from \$6,820 to \$11,732 or \$1.40 per square foot of land area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$13,678 or \$7.45 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$23,776 was disclosed. The subject has a land assessment of \$2,003 or \$.48 per square foot of land area. The subject has an improvement assessment of \$21,773 or \$11.86 per square foot of living area.

In support of the assessment the board of review submitted descriptions and assessment information on three comparables improved with two-story single family dwellings of frame and masonry construction that each have 1,836 square foot of living area. Each dwelling was one-year old. The comparables have the same classification code and neighborhood code as the subject property. Each comparable is located along the same street and within the same block as the subject. The comparables have full unfinished basements, central air conditioning and two car attached garages. Each of the comparables has an improvement assessment of \$21,773 or \$11.86 per square foot of living area. The comparables have sites ranging in size from 4,141 to 4,194 square feet with land assessments ranging from \$1,987 to \$2,013 or \$.48 per square foot of land area.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends assessment inequity 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 assessments 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 a reduction is not warranted.

The parties submitted information on six comparables in support of their respective positions. The Board finds the best comparables in the record were those submitted by the board of review. These comparables were most similar to the subject in location, age, size, features and land area. Each comparable has an improvement assessment of \$21,773 or \$11.86 per square foot of living area, equivalent to the subject's improvement assessment. Each comparable also as a land assessment of \$.48 per square foot of land area, equivalent to the subject's land assessment of \$.48 per square foot of land area. Based on this evidence the Board

finds the subject property is being equitably assessed and no reduction in the subject's assessment is justified.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property was inequitably assessed.

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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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: February 24, 2012

*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.