



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

APPELLANT: Wafa Elayyan
DOCKET NO.: 06-25068.001-R-1
PARCEL NO.: 27-02-312-001-0000

The parties of record before the Property Tax Appeal Board are Wafa Elayyan, the appellant, by attorney Joseph Walczak, of Joseph J. Walczak, P.C. in Orland Park; 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: \$10,800
IMPR.: \$31,760
TOTAL: \$42,560**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 2-story dwelling of masonry construction containing 3,281¹ square feet of living area. The dwelling is 4 years old. Features of the home include a full, unfinished basement, central air conditioning, a fireplace and a 3-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 2-story² masonry or frame and masonry dwellings all 4 years old. The comparable dwellings range in size from 2,876 to 3,172 square feet of living area. All four comparables feature full, unfinished basements, central air conditioning, fireplaces and 3-car garages, and all are located in the same subdivision. The comparables have improvement assessments ranging from \$8.88 to \$9.68 per square foot of living area. The subject's improvement assessment is

¹ The board of review incorrectly listed the size of the subject as 3,840 square feet of living area instead of 3,281 square feet, despite the attached property characteristics sheet saying the same.

² The appellant incorrectly listed comparable #2 as a 1-story masonry dwelling, despite the property details sheet from the assessor which is attached.

\$14.76³ per square foot of living area. 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 board of review presented descriptions and assessment information on one comparable property consisting of a 2-story masonry dwelling 1 year old containing 3,686 square feet of living area. The comparable has a full, unfinished basement, central air conditioning, a fireplace and a 3-car garage. This property has an improvement assessment of \$20.36⁴ 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 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 met this burden.

Both parties submitted comparables that were 2-story dwellings similar in size and age and with identical features to the subject. Although one of the comparables submitted by the appellant was frame and masonry exterior construction rather than masonry, the Board finds the location of the comparables submitted by the appellant were most similar to the subject. Due to this similarity, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$8.88 to \$9.68 per square foot of living area. The subject's improvement assessment of \$14.76 per square foot of living area is above the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is

³ Using the 2006 improvement assessment of \$48,422 instead of the 2007 improvement assessment of \$41,786, which the appellant reported, results in an improvement assessment of \$14.76 per square foot of living area.

⁴ The grid analysis and the property characteristics sheet listed the improvement assessment as \$7,506 in 2006. The 2007 proposed improvement assessment was \$75,064, indicating the 2006 assessment was either an error or a partial assessment since the dwelling is one year old. The Board utilized the 2007 improvement assessment of \$75,064 in calculating the improvement assessment of \$20.36 per square foot of living area instead of the 2006 improvement assessment of \$7,506.

Docket No: 06-25068.001-R-1

not equitable and a reduction in the subject's assessment 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 M. Louie

Member

Shawn R. Lerski

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 3, 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.