



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

APPELLANT: Mike Elayyan  
DOCKET NO.: 06-25148.001-R-1  
PARCEL NO.: 27-02-201-060-0000

The parties of record before the Property Tax Appeal Board are Mike 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 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: \$15,120  
IMPR.: \$47,709  
TOTAL: \$62,829**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is a 27,000 square foot parcel improved with a 2-story dwelling of masonry construction containing 3,963 square feet of living area. The dwelling is 10 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 regarding the subject's land and improvements. The appellant submitted information on three comparable properties described as 2-story masonry dwellings that range in size from 3,879 to 4,107 square feet of living area. All comparables feature central air conditioning and fireplaces. The appellant did not include any data concerning age, basements, or garages for the comparables. The appellant did not provide lot sizes for the comparables, but the comparables have land assessments ranging from \$10,825 to \$11,884. The comparables have improvement assessments ranging from \$10.88 to \$11.86 per square foot of living area. The subject's improvement assessment is \$12.04 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's land and 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 four comparable properties consisting of 2-story masonry dwellings that range in age from 7 to 13 years old. The dwellings range in size from 3,955 to 4,361 square feet of living area and are situated on lots ranging in size from 13,125 to 24,725 square feet of land area. All comparables feature full, unfinished basements, central air conditioning, fireplaces and 2, 3 or 3½-car garages. These properties have improvement assessments ranging from \$12.35 to \$13.96 per square foot of living area. These properties have land assessments ranging from \$8,900 to \$11,024 or from \$0.36 to \$0.84 per square foot of land 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.

Although both parties' comparables were 2-story, masonry structures of approximately the same size as the subject, the appellant did not submit any evidence concerning age of the comparables, sizes of garages, types of basements, or sizes of lots. Without lot sizes, the Board cannot determine whether the subject's land assessment is equitable. The Board therefore finds the comparables submitted by the board of review were most similar to the subject in features and age. 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 \$12.35 to \$13.96 per square foot of living area. The subject's improvement assessment of \$12.04 per square foot of living area is below the range established by the most similar comparables. The board of review's comparables had land assessments that ranged from \$0.36 to \$0.84 per square foot. The Board was unable to determine land assessments per square foot without lot sizes. The subject's land assessment of \$0.56 per square foot is within the range established by the board of review's comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's land and improvement assessments are equitable and a reduction in the subject's assessment is not 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: 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.