



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

APPELLANT: Samir Khalil
DOCKET NO.: 06-25621.001-C-1 through 06-25621.002-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Samir Khalil, the appellant, by attorney Michael Griffin 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
06-25621.001-C-1	19-03-300-001-0000	17,985	0	\$17,985
06-25621.002-C-1	19-03-300-002-0000	34,320	0	\$34,320

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 19,020 square foot vacant commercial site, or class 1-00 property, situated on two parcels located in Lake Township, Cook County.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted four suggested comparable properties located within the subject's market area. The vacant parcels range in size from 4,339 to 26,000 square feet with land assessments ranging from \$2,863 to \$12,870 or from \$0.49 to \$0.66 per square foot. The subject's combined assessment is \$52,305 or \$2.75 per square foot. Based on the evidence submitted, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the subject's final combined assessment of \$52,305 or \$2.75 per square foot. In support of the assessment, the board of review provided a memorandum indicating the subject's final assessment reflects a market value of \$237,750 or

unit price of \$12.50 per square foot. The board of review also provided the sales of five vacant commercial sites located within the subject's market area and ranging in size from 2,925 to 17,520 square feet. The comparables sold between November 2003 and October 2005 for unadjusted prices ranging from \$80,000 to \$600,000 or from \$17.42 to \$34.25 per square foot.

In addition, the board of review provided descriptive data on five vacant commercial sites located on the same street and block as the subject, as equity comparables. The comparables range in size from 2,725 to 12,480 square feet with land assessments of \$2.75 per square foot.

The board's memorandum disclosed that the appellant's four suggested comparables are either vacant industrial or vacant residential properties. Based on the evidence presented, 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 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 not overcome this burden.

The Board finds the board of review's five equity comparables to be the most similar properties to the subject in the record. These five properties are similar to the subject in that they are vacant commercial sites, like the subject. In addition, they are located on the same street and block as the subject with land assessments of \$2.75 per square foot. The subject's per square foot land assessment of \$2.75 indicates the subject is treated equitably when compared to similar properties. The Board finds the appellant's comparables less similar to the subject in that they are vacant industrial or vacant residential sites and accorded less weight. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot land assessment is supported by the most similar properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject was inequitably assessed by clear and convincing evidence and a reduction 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: May 20, 2011

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.