

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Yasin Guzeldereli
DOCKET NO.: 06-26802.001-C-1
PARCEL NO.: 14-28-110-017-1075

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

The subject property consists of a 102-year-old, street level, commercial class 5-99 condominium unit situated on 31,400 square feet of land and located in Lakeview Township Cook County.

The appellant submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal.

The appellant indicated the subject contained 690 square feet of unit area. The Board indicated 800 square feet. Neither party submitted evidence to support its claim of 690 or 800 square feet of unit area. Therefore, the PTAB finds insufficient evidence to use the unit square foot area provided by the Assessor.

In support of the equity argument, the appellant offered three suggested comparable commercial properties. Comparable one is a commercial unit containing 690 square feet within the same condominium development but with a partial assessment. Comparables two and three are not condominium units but are street front commercial properties. They contain 579 or 1,300 square feet of building area and are 30 and 12 years old, respectively. The two comparables are within a half mile of the subject and are located on 6,000 and 1,518 square foot lots, respectively. The comparables have improvement assessments ranging from \$21,886 to \$54,575 or from \$37.80 to \$65.05 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" that disclosed the subject's improvement unit assessment of \$55,388 which reflects a market value of \$165,789 as factored by the Cook County Ordinance level of 38%. The board submitted evidence in support of its assessed valuation of the subject

(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: \$ 7,612
IMPR. \$55,388
TOTAL: \$63,000

Subject only to the State multiplier as applicable.

PTAB/TMcG. 01/09

property. As evidence the board offered four sales of retail/commercial properties ranging in age from one to 100 years old and ranging in size from 1,200 to 9,476 square feet that occurred between January 2002 and May 2007 for prices ranging from \$270,000 to \$379,000 or from \$209.63 to \$313.48 per square foot of land and building. No analysis and adjustment of the sales data was provided by the board.

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 PTAB finds the appellant has failed to overcome this burden.

The appellant submitted three suggested properties as similar to the subject. Comparables two and three are not at all similar because they are not condominium properties and they differ very much in age from the subject. Comparable one is very much like the subject but has been assigned a lower improvement assessment due to a partial assessment. No information has been provided to explain the partial assessment assigned to comparable one. Therefore, the PTAB finds the appellant's equity argument without merit. Based on a review of the evidence submitted the PTAB finds the evidence is insufficient to effect a change in the subject's current assessment.

The PTAB gives less weight to the board's sales evidence because it lacks analysis and a supported conclusion of value. Two of the sales are beyond the assessment date.

As a result of this analysis, the PTAB finds that the appellants have not adequately demonstrated that the subject property was inequitably assessed and that no 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.



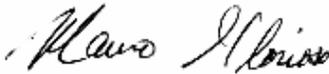
Chairman



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: January 23, 2009



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.