



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

APPELLANT: Tarek & Susan Elmasry
DOCKET NO.: 06-27982.001-R-1
PARCEL NO.: 14-32-104-022-0000

The parties of record before the Property Tax Appeal Board are Tarek & Susan Elmasry, the appellants, by attorney Christopher G. Walsh, Jr. in Chicago, 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: \$ 24,641
IMPR.: \$ 152,189
TOTAL: \$ 176,830

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 2,976 square foot parcel of land and is improved with two dwelling. The main house consists of a two story, 122-year old, single-family dwelling of masonry construction containing 3,500 square feet of living area. Features include air conditioning, two fireplaces and full, finished basement. The coach house consists of a one-story, 122-year old, single-family dwelling of frame or masonry construction containing 602 square feet of living area. The features include air conditioning, two fireplaces, and full, finished basement. The appellant failed to include evidence of assessments of properties similar to the subject's main house and coach house on the comparable properties grid as required by the Property Tax Appeal Board and the improvement's assessments.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted information on four comparable properties described as two to three stories masonry and frame or masonry single-family dwelling. The comparable dwellings range in age from 77 to 118 years old and range in size from 3,075 to 3,216 square feet of living area. Features include:

three out of the four comparables had partial, unfinished basements, two of the four comparables had a fireplace and three out of the four comparables had two-car garage. The comparables have improvement assessments ranging from \$26.17 to \$33.27 per square foot of living area. The subject's improvement assessment is \$37.18 per square foot of living area. Based on this evidence, the appellants 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 the main house and submitted four comparable properties consisting of two to three story single-family masonry dwellings that range in age from 82 to 125 years old. The dwellings range in size from 4,104 to 5,012 square feet of living area. The features included air conditioning and from full, unfinished basement to full finished basement. Two of the four comparables had two fireplaces and one out of the four had a fireplace. One out of the four comparable had a one and a half-car garage and one of the four comparable had a two-car garage. These properties have improvement assessments ranging from \$38.90 to \$50.04 per square foot of living area.

As for the coach house, the board of review submitted three comparable properties consisting of a one-story single-family frame dwellings that range in age from 105 to 128 years old. The dwellings range in size from 576 to 688 square feet of living area. One of the three comparables had a full, unfinished basement and one of the three comparables had a full, finished basement. These properties have improvement assessments ranging from \$72.36 to \$77.34 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 appellants 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 appellants has met this burden with the main house and has not met this burden with the couch house.

As to main house, the Board finds comparables submitted by the appellants were most similar to the subject in location, size, style, exterior construction, 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 \$26.17 to \$33.27 per square foot of living area. The subject's improvement assessment of \$37.18 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 not equitable and a reduction in the main house subject's assessment is warranted.

As to Improvement #2, the Board finds the comparable submitted by the board of review were most similar to the subject in location, size, style, exterior construction, 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 \$72.36 to \$77.34 per square foot of living area. The subject's improvement assessment of \$60.71 per square foot of living area is below 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 equitable and a reduction in Improvement #2's 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

Frank J. Huff

Member

Member

Mario M. Louie

Shawn R. Lerski

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: 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.