



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

APPELLANT: Randa Abbasi
DOCKET NO.: 06-29253.001-C-1
PARCEL NO.: 24-18-220-015-0000

The parties of record before the Property Tax Appeal Board are Randa Abbasi, the appellant, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, P.C., 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: \$67,942
IMPR: \$120,409
TOTAL: \$188,351

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story 9,625 square foot commercial building of brick construction. The building was approximately 20 years old. The property is a class 5-17 structure under the Cook County Real Property Assessment Classification Ordinance. The subject site of 42,200 square feet of land area is located in Chicago Ridge, Worth Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process regarding both the land and improvement assessments. In support of these inequity arguments, the appellant submitted a grid analysis of three suggested comparable properties which were located either 1.20 or 1.75-miles from the subject.

The comparable parcels range in size from 12,796 to 28,314 square feet of land area. These properties had land assessments ranging from \$21,881 to \$45,726 or from \$1.33 to \$1.71 per square foot of land area. The subject has a land assessment of \$112,252 or \$2.66 per square foot of land area.

The improvements were described as one-story frame or brick buildings that range in age from 4 to 39 years old. The

comparable structures range in size from 6,000 to 7,478 square feet of building area. The appellant reported land-to-building ratios ranging from 1.7:1 to 4.7:1 with the subject at 4.38:1. The comparables have improvement assessments ranging from \$60,268 to \$93,548 or from \$9.65 to \$12.51 per square foot of building area. The subject's improvement assessment is \$138,263 or \$14.36 per square foot of building area.

Based on this evidence, the appellant requested reductions in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$250,515 was disclosed. The subject's assessment reflects a market value of \$659,250 or \$68.49 per square foot of building area, including land, using the 38% level of assessment for class 5-17 commercial property under the Ordinance.

The board of review presented a memorandum, the subject's property record card and five comparable sales to establish that the subject property was not overvalued based on its assessment. In the memorandum, the board of review reported that the subject reportedly sold in May 2004 for \$750,000 or \$77.92. The board of review's market value evidence was not responsive to the appellant's lack of assessment uniformity argument and will not be examined further.

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 reductions in the subject's land and improvement assessments are warranted.

The appellant contends unequal treatment in the subject's land and improvement assessments 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). 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 met this burden.

As to the land inequity argument, the appellant presented three suggested comparables, each of which was smaller than the subject and located within 1.75-miles from the subject. The board of review provided no land assessment comparables for consideration. The comparable parcels range in size from 12,796 to 28,314 square feet of land area and have land assessments ranging from \$21,881 to \$45,726 or from \$1.33 to \$1.71 per square foot of land area. The subject has a land assessment of \$112,252 or \$2.66 per square

foot of land area, which is above the only comparable land equity comparables presented in this record. Based on this limited evidence presented by the appellant and not refuted by the board of review, the subject's land assessment is not equitable and a reduction in the subject's land assessment is warranted.

As to the improvement inequity argument, the appellant presented three suggested comparables, each of which is smaller than the subject and either significantly newer or older than the subject building. The board of review presented no improvement equity comparables for consideration and did not refute the data presented by the appellant. The appellant's comparables had improvement assessments that ranged from \$60,268 to \$93,548 or from \$9.65 to \$12.51 per square foot of building area. The subject's improvement assessment of \$138,263 or \$14.36 per square foot of building area is above the range established by the only improvement comparables in this record. After considering adjustments and the differences in both appellant's comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's improvement 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Marko M. Louie

Member

J. R.

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 18, 2012

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.