



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

APPELLANT: Michael Kazarian
DOCKET NO.: 07-20585.001-R-1
PARCEL NO.: 23-33-206-025-0000

The parties of record before the Property Tax Appeal Board are Michael Kazarian, the appellant(s), by attorney Jerrold H. Mayster, of Mayster & Chaimson Ltd 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:

**LAND: \$8,128
IMPR.: \$29,997
TOTAL: \$38,125**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 10,160 square foot parcel of land improved with a 23-year old, two-story, frame and masonry, single-family dwelling containing 3,004 square feet of living area, two and one-half baths, a fireplace, and a partial, unfinished basement. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant, via counsel, submitted descriptions and assessment information on a total of three properties suggested as comparable and located within one block of the subject. The properties are described as two-story, frame and masonry, single-family dwellings with one and one-half or two and one-half baths, a fireplace, and, for one property, air conditioning and a partial, finished basement. The properties range: in age from 20 to 24 years; in size from 2,419 to 3,240 square feet of living area; and in improvement assessments from \$8.22 to \$9.43 per square foot of living area. The appellant also submitted black and white photographs and a copy of the Sidwell

maps for the subject and the suggested comparables. Based on this evidence, the appellant 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 improvement assessment of \$29,997 or \$9.99 per square foot of living area was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on a total of four properties suggested as comparable and located within the subject's neighborhood with one property on the subject's block. The properties are described as two-story, frame and masonry, single-family dwellings with between one and two-half and two and one-half baths, a fireplace, a partial or full, unfinished basement, and for three properties, air conditioning. The properties range: in age from 20 to 21 years; in size from 2,560 to 2,695 square feet of living area; and in improvement assessment from \$10.27 to \$10.95 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant argued that the board of review's suggested comparables are not located on the Sidwell map submitted by the appellant and are, therefore, not located close to the subject.

The board of review's representative, Lena Henderson, argued that the board of review presented additional comparables located within the back of the evidence submitted by the board of review. A review of this documentation shows seven properties with five located on the same Sidwell block as the subject. The design, construction, and amenities of these properties were not disclosed. They range: in age from 20 to 22 years; in size from 2,442 to 2,619 square feet of living area; and in improvement assessment from \$10.07 to \$11.18 per square foot of living area. One of these properties was included in the board of review's grid.

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 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 PTAB finds the appellant has not met this burden.

The parties submitted a total of 13 properties suggested as comparable to the subject. The PTAB finds the appellant's comparables #1 and #2 and the board of review's comparable #3 from the grid most similar to the subject in size, age, location,

and design. Due to their similarities to the subject, these comparables received the most weight in the PTAB's analysis. The properties are frame and masonry, two-story, single-family dwellings located on the subject's block. The properties range: in age from 20 to 21 years; in size from 2,560 to 3,240 square feet of living area; and in improvement assessment from \$8.22 to \$10.95 per square foot of living area. In comparison, the subject's improvement assessment of \$9.99 per square foot of living area is within the range of these comparables. The remaining comparables were given less weight due to disparities in size and/or location or lack of information. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported 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: March 18, 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.