



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

APPELLANT: Edmond Tchilian  
DOCKET NO.: 07-21351.001-R-1  
PARCEL NO.: 13-21-313-001-0000

The parties of record before the Property Tax Appeal Board are Edmond Tchilian, the appellant(s); 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:** \$ 7,275  
**IMPR.:** \$ 52,725  
**TOTAL:** \$ 60,000

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of an eight-year-old, two-story, multi-family dwelling of masonry construction located in Jefferson Township, Cook County. Features of the building include three full bathrooms, a full-finished basement apartment, central air-conditioning and a three-car detached garage. The appellant argued that the subject dwelling contains 2,928 square feet of living area and provided letters from two independent licensed and certified State of Illinois appraisers. Both letters disclosed that the subject improvement contains 2,928 square feet of gross living area. The board's documents indicate the subject improvement contains 4,099 square feet of living area.

The appellant appeared before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The appellant also submitted a two-page letter, Cook

County Assessor's Internet Database sheets for the subject and the suggested comparables and copies of 2003, 2004 and 2005 Property Tax Appeal Board decisions reflecting a reduction in the subject's assessment. Based on the appellant's documents, the four suggested comparables consist of two-story or three-story, multi-family dwellings of masonry construction with the same neighborhood code as the subject. The improvements range in size from 3,046 to 3,596 square feet of living area and range in age from 79 to 85 years. The comparables contain three full bathrooms, a two-car or three-car detached garage and a finished or unfinished basement. The improvement assessments range from \$11.49 to \$11.70 per square foot of living area.

At the hearing, the appellant argued that although property values in the appellant's neighborhood have decreased greatly, the subject's assessment has increased significantly. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$63,041. In support of the assessment, the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with two-story, multi-family dwellings of masonry construction with the same neighborhood code as the subject. The improvements range in size from 2,880 to 3,237 square feet of living area and range in age from 15 to 52 years. The comparables contain three or four full bathrooms, a full-finished or unfinished basement and a two-car detached garage. One comparable has central air-conditioning. The improvement assessments range from \$14.11 to \$15.74 per square foot of living area.

At hearing, the board's representative stated that the board of review's comparables are similar to the subject in size, design, age, amenities and location and indicated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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's argument was unequal treatment in the assessment process. 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 a reduction is warranted.

The first issue before the Board is the correct square footage attributable to the subject improvement. The Board finds that the appellant did substantiate the claim that the subject's square footage is different than the public record presented by the board of review. The appellant provided letters from two independent licensed and certified State of Illinois appraisers which disclosed the subject improvement contains 2,928 square feet of gross living area. Consequently, the Board finds the subject improvement, for the purpose of this appeal, contains 2,928 square feet of living area. The subject's improvement assessment is \$55,766 or \$19.05 per square foot of living area, based on 2,928 square feet.

The Board finds the board of review's comparables one, two and four to be the most similar properties to the subject in improvement size, design, amenities, exterior construction and location and have improvement assessments ranging from \$14.50 to \$15.74 per square foot of living area. The subject's per square foot improvement assessment of \$19.05, based on 2,928 square feet of living area, falls above the range established by these properties. However, along with other differences, the Board finds these three properties inferior to the subject in age in that they range from 15 to 39 years old, whereas, the subject is only eight years old. After considering adjustments for age, as well as other differences in the board's comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported by the most similar properties contained in the record. The Board finds the board of review's comparable three as well as the appellant's comparables significantly inferior to the subject in age and accorded less weight.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction 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.

*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: November 25, 2009

*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.