FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Mohamed A. Atia
DOCKET NO.: 07-21358.001-R-1
PARCEL NO.: 12-02-419-014-0000

The parties of record before the Property Tax Appeal Board are Mohamed A. Atia, the appellant(s); 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:	$ 8,847
IMPR.:	$ 59,240
TOTAL:	$ 68,087

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 8,507 square foot parcel improved with a fifteen-year-old, two-story, single-family dwelling of stucco construction containing 3,038 square feet of living area and located in Norwood Park Township, Cook County. Features of the residence include three and one-half bathrooms, a full-unfinished basement, central air-conditioning, a fireplace and a two-car attached garage.

The appellant appeared before the Property Tax Appeal Board claiming 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. Based on the appellant's documents, the four suggested comparables consist of two-story, single-family dwellings of masonry or frame and masonry construction located within four blocks of the subject. The improvements range in size from 2,554 to 3,307 square feet of living area and range in age from two to

55 years. The comparables contain two, two and one-half or three and one-half bathrooms, a partial or full-unfinished basement, central air-conditioning and a two-car or three-car garage. Two comparables have a fireplace. The improvement assessments range from $15.67 to $17.46 per square foot of living area.

At the hearing, the appellant argued that the subject's assessment increased by 38% from the prior triennial. Based on the evidence submitted, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of $68,087. The subject's improvement assessment is $59,240 or $19.50 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of masonry construction with the same neighborhood code as the subject. The improvements range in size from 3,194 to 3,750 square feet of living area and range in age from two to seven years. The comparables contain from two and one-half to four and one-half bathrooms, a full-finished or unfinished basement, central air-conditioning, one or two fireplaces and a two-car attached garage. The improvement assessments range from $19.62 to $21.39 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 the appellant has not overcome this burden.

The Board finds the appellant's comparable four and the board's comparable one are the most similar properties to the subject to carry weight. These two properties are similar to the subject in improvement size, age, amenities and location and have improvement assessments of $15.67 and $21.39 per square foot of

living area. The subject's per square foot improvement assessment of $19.50 is within these properties. The board's two remaining comparables differ from the subject in improvement size. The appellant's three remaining comparables are vastly inferior to the subject in age and are accorded less weight. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the evidence submitted is insufficient to effect a change in the subject's assessment and a reduction is not warranted.

Next, the Board finds the appellant's argument that the subject's assessment increased by 38% from the prior triennial unpersuasive. The mere fact that the subject's assessment increased by 38% from the previous triennial does not support the contention of unequal treatment in the assessment process. The cornerstone of uniformity in assessment is the fair market value of the property. Kankakee County Board of Review v. Property Tax Appeal Board, 544 N.E.2d at 771. That is properties with similar market values should have similar assessments. Unequal treatment in the assessment process is demonstrated when properties of similar market values are assessed at substantially different levels. The mere fact that the subject's assessment increased by 38% from the prior triennial does not demonstrate that the subject's fair market value is not accurately reflected in its assessment.
As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction 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.

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: November 25, 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.