



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

APPELLANT: Anis (Dennis) Elahi
DOCKET NO.: 07-22467.001-C-1
PARCEL NO.: 10-35-410-053-0000

The parties of record before the Property Tax Appeal Board are Anis (Dennis) Elahi, the appellant(s), by attorney Arnold G. Siegel, of Siegel & Callahan, 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: \$12,990
IMPR.: \$37,823
TOTAL: \$50,813

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 9,021 square foot parcel of land improved with a 51-year old, one-story, masonry, single-family dwelling containing 1,845 square feet of living area, two baths, air conditioning, a fireplace, and a partial, finished basement. The appellant, via counsel, argued both the market value of the subject property is not accurately reflected in the property's assessed valuation and that there was unequal treatment in the assessment process of the improvement as the bases of this appeal.

In support of the market value argument, the appellant submitted an affidavit attesting that the subject experienced severe flooding that caused the need for significant repair and once this was completed the house remained vacant for the remainder of 2007 while listed for sale on the open market. In support of this, the appellant submitted copies of an income and expense affidavit and a vacancy affidavit indicating the property was vacant for all of 2007. The appellant did not provide any

documentation in regards to the flood damage and necessary repairs to the subject property.

In support of the equity argument, the appellant submitted information on a total of three properties suggested as comparable. The properties are described as one-story, masonry, single-family dwellings. Features include two and one-half baths, air conditioning, a fireplace, and for two properties, full basements with one finished. The properties range: in age from 49 to 50 years; in size from 2,606 to 3,308 square feet of living area; and in improvement assessments from \$16.42 to \$19.15 per square foot of living area. 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 \$39,302 or \$21.30 per square foot of living area and total assessment of \$52,292 were disclosed. The total assessment reflects a market value of \$520,837 using the Illinois Department of Revenue's 2007 three years median level of assessment of 10.04% for Cook County class 2 properties. In support of the subject's assessment, the board of review submitted descriptions and assessment information on four properties suggested as comparable. The properties are described as one-story, masonry, single-family dwellings. Features include two baths, air conditioning, one or two fireplaces for three properties, and, for three properties, full basements with one finished. The properties range: in age from 47 to 54 years; in size from 2,020 to 2,189 square feet of living area; and in improvement assessments from \$19.55 to \$20.88 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.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the PTAB concludes that the evidence indicates a reduction based on market value is not warranted.

The appellant submitted an affidavit attesting that the subject was vacant for all of 2007 due to renovations and damage to the subject caused by flooding. Section 9-160 of the Property Tax Code provides:

On or before June 1 in each year other than the general assessment year * * * the assessor shall list and assess all property which becomes taxable and which is not upon the general assessment, and also make and return a list of all new or added buildings, structures or other improvements of any kind, the value of which had not been previously added to or included in the valuation of the property on which such improvements have been made, specifying the property on which each of the improvements has been made, the kind of improvement and the value which, in his or her opinion, has been added to the property by the improvements. The assessment shall also include or exclude, on a proportionate basis in accordance with the provisions of Section 9-180, all new or added buildings, structures or other improvements, the value of which was not included in the valuation of the property for that year, and all improvements which were destroyed or removed. 35 ILCS 200/9-160.

The PTAB finds that the appellant was in the process of repairing the subject property during the lien year and/or listed it for sale on the open market. However, the appellant failed to submit any evidence to support that the subject was inhabitable during parts of 2007 and/or when the subject's repairs were complete. The mere fact the subject was vacant in 2007 does not establish that the subject was not habitable during that time.

The appellant also 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 met this burden.

The parties presented a total of seven properties suggested as comparable. The PTAB finds the board of review's comparables most similar to the subject in size, design, construction, and/or amenities. The properties range: in age from 47 to 54 years; in size from 2,020 to 2,189 square feet of living area; and in improvement assessments from \$19.55 to \$20.88 per square foot of living area. In comparison, the subject's improvement assessment of \$21.30 per square foot of living area is above the range of these comparables. Therefore, 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 not supported and a reduction in the 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

Mario Morris

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: February 22, 2013

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.