FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Maxima Abu Salahuddin
DOCKET NO.: 07-22502.001-C-2
PARCEL NO.: 14-20-202-012-0000

The parties of record before the Property Tax Appeal Board are Maxima Abu Salahuddin, the appellant(s), by attorney Michael Griffin 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:	$86,724
IMPR.:	$224,433
TOTAL:	$311,157

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 15,768 square foot parcel of land improved with two buildings. Improvement #1 is classified as a 3-18, three-story, 88 year-old mixed commercial and residential apartment building while improvement #2 is classified as a 3-15, three-story, 88 year-old, residential, apartment building. The appellant, via counsel, argued that there was unequal treatment in the assessment process of improvement #1 as the basis of this appeal.

In support of the equity argument, the appellant submitted assessment data and descriptions on three properties suggested as comparable to improvement #1. The data in its entirety reflects that the properties are improved with two or three-story, mixed use, commercial/residential, six-unit, apartment buildings. The properties range: in age from 92 to 106 years; in size from 3,771 to 6,228 square feet of building area; and in improvement assessments from $16.26 to $21.64 per square foot of building area. The appellant listed the subject as containing 6,228 square feet of building area and included the assessor's website printout which listed the subject as containing 30,222 square

feet of building area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

At hearing, the appellant submitted *Appellant's Hearing Exhibit #2*, copies of photographs of the subject and suggested comparables. The appellant's attorney argued that the suggested comparables show that improvement #1 is inequitably assessed.

The board of review submitted "Board of Review-Notes on Appeal" wherein the improvement assessment was $224,433. Of this amount, $135,914 is allocated to improvement #1. In support of the assessment, the board submitted copies of the property record card for the subject which has a diagram of improvement #1 and lists each floor as containing 4,515 square feet for a total building area of 13,545. This size reflects an improvement assessment of $10.03 per square foot of building area. The record was left open for additional information to describe this properties size. The board of review timely submitted a letter indicating all the documentation concerning this property's characteristics was previously submitted.

In addition, the board of review submitted raw sales data on four properties. The sales occurred between November 2002 and March 2007 for prices ranging from $2,300,000 to $4,285,000 or from $87.50 to $140.74 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the board of review's representative, Lena Henderson, argued that the board of review's evidence supported the subject's current assessment.

After considering the evidence and reviewing the testimony, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Appellants 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, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. *Property Tax Appeal Board Rule* 1910.65(b). Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellant has not met this burden and that a reduction is not warranted.

The appellant presented assessment data on a total of three equity comparables for improvement #1. The PTAB gives little

weight to the board of review's evidence as the data is merely raw sales data without any assessment information.

The PTAB finds the appellant's comparables similar to the subject. The properties are improved with two or three-story, apartment buildings. The properties range: in age from 92 to 106 years; in size from 3,771 to 6,228 square feet of building area; and in improvement assessments from $16.26 to $21.64 per square foot of building area. In comparison, the subject's improvement assessment of $10.03 per square foot of building area is below the range of comparables. After considering adjustments and the differences in the comparables when compared to the subject, the PTAB 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.

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: February 22, 2013

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.