



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

APPELLANT: Semir Sirazi  
DOCKET NO.: 07-23325.001-R-1  
PARCEL NO.: 05-27-408-012-0000

The parties of record before the Property Tax Appeal Board are Semir Sirazi, the appellant, by attorney James E. Doherty, of Thomas M. Tully & Associates 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: \$ 44,400  
IMPR.: \$ 158,761  
TOTAL: \$ 203,161**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of two improvements situated on one parcel. Dwelling #1 is a two-story, single-family dwelling of masonry construction. Dwelling #1 is 82 years old and contains 5,190 square feet of living area. Features include a full finished basement, central air conditioning, and a fireplace. Dwelling #1 is classified as a class 2-09 residential property under the Cook County Real Property Assessment Classification Ordinance.<sup>1</sup> Dwelling #2 is a one and one-half story, single-family dwelling of masonry construction. Dwelling #2 is a coach house that is 82 years old and contains 890 square feet of living area. Features include a slab foundation, central air conditioning, and a two-car attached garage. Dwelling #2 is classified as a class 2-02 residential property.<sup>2</sup> The subject property is located in Wilmette, New Trier Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process and contention of law. The appellant submitted information on three suggested comparable properties for dwelling #1 but did not submit any comparables for dwelling #2. The comparables for dwelling #1 are described as two-story dwellings of masonry or frame and masonry construction. The

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<sup>1</sup> Class 2-09 is a two or more story residence, any age, 5,000 sq. ft. & over.

<sup>2</sup> Class 2-02 is a one story residence, any age, up to 999 square feet.

comparable properties have the same assigned classification as dwelling #1, but only one comparable has the same assigned neighborhood code. The comparables for dwelling #1 are either 80 or 85 years old, and they contain from 6,507 to 7,233 square feet of living area. Each comparable has an unfinished basement, either full or partial, central air conditioning, two or four fireplaces, and a garage. The comparables have improvement assessments ranging from \$110,069 to \$155,180 or from \$15.22 to \$23.85 per square foot of living area. According to the appellant, dwelling #1's improvement assessment is \$158,761 or \$30.59 per square foot of living area. However, that is actually the combined improvement assessment for both of the subject's dwellings. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$116,256.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$203,161 was disclosed. The board of review presented descriptions and assessment information on three suggested comparable properties for dwelling #1. The comparables are described as two-story, single-family dwellings of frame or masonry construction. The comparable properties have the same assigned neighborhood and classification codes as dwelling #1. The dwellings are from 86 to 94 years old and contain from 5,524 to 6,070 square feet of living area. Two of the comparables are described as being of deluxe quality, while the subject and another comparable are described as being of average quality. Each comparable has a full unfinished basement, one or three fireplaces, and a garage. One dwelling has central air conditioning. These properties have improvement assessments ranging from \$172,846 to \$188,042 or from \$30.97 to \$31.96 per square foot of living area. On the grid analysis, the board of review listed dwelling #1's improvement assessment as \$165,590 or \$31.90 per square foot of living area. However, that is actually the 2008 improvement assessment for dwelling #1. For 2007, dwelling #1 had an improvement assessment of \$137,455 or \$26.48 per square foot of living area.

The board of review also provided property characteristic sheets for six suggested comparable properties for dwelling #2. The comparables are described as two-story dwellings of frame or stucco construction. The comparable properties have the same assigned neighborhood code as the subject; however, they have a different classification code than dwelling #2. The six comparables are classified as class 2-06 residential properties.<sup>3</sup> The dwellings are from 81 to 102 years old and contain from 2,730 to 3,864 square feet of living area. Two comparables have finished basements, either full or partial, and four comparables have unfinished basements, either full or partial. Five of the six comparables have central air conditioning; five have one or two fireplaces; and five have garages. These properties have improvement assessments ranging from \$78,187 to \$121,057 or

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<sup>3</sup> Class 2-06 is a two or more story residence, over 62 years of age, 2,201 to 4,999 square feet.

\$28.64 to \$31.55 per square foot of living area. According to the board of review, dwelling #2 has an improvement assessment of \$25,666 or \$28.84 per square foot of living area. However, that is actually the 2008 improvement assessment for dwelling #2. For 2007, dwelling #2 had an improvement assessment of \$21,305 or \$23.94 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject property'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. The Board further finds a reduction in dwelling #1's assessment is not warranted.

The appellant contends unequal treatment in dwelling #1'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 Board finds the appellant has not met this burden.

In this appeal, the subject property consists of two improvements situated on one parcel. Both parties presented assessment data on a total of six suggested comparables for dwelling #1. The board of review also presented six suggested comparables for dwelling #2; however, the appellant did not submit any comparables for dwelling #2.

The appellant's comparables for dwelling #1 were much larger in size, and comparables #1 and #2 had different assigned neighborhood codes. As a result, the appellant's comparables received reduced weight in the Board's analysis. Although two of the board of review's comparables were described as being of deluxe quality, the board of review's comparables were more similar to dwelling #1 in size and location and were very similar in age. Due to these similarities, the board of review's comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$172,846 to \$188,042 or from \$30.97 to \$31.96 per square foot of living area. Dwelling #1's improvement assessment of \$137,455 or \$26.48 per square foot of living area falls below the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to dwelling #1, the Board notes that the board of review's comparables #1 and #3 were described as being of deluxe quality and that they had improvement assessments higher than dwelling #1. For these comparables, the superior attribute of deluxe quality helps to explain their higher improvement assessments. Therefore, the Board finds that dwelling #1's improvement assessment is equitable and a reduction in its assessment is not warranted. The Board also finds the board of

review submitted comparables demonstrating building #2 was being equitably assessed.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no 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.

*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: June 22, 2012

*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.