FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Arif Balagam
DOCKET NO.: 07-23463.001-C-1
PARCEL NO.: 09-19-408-021-0000

The parties of record before the Property Tax Appeal Board are Arif Balagam, 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:	$62,312
IMPR.:	$0
TOTAL:	$62,312

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 12,450 square foot parcel of vacant land. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of this equity argument, the appellant submitted limited assessment data for three properties. These properties are described as vacant parcels of land located within the subject's neighborhood. The properties range in size from 2,554 to 22,400 square feet of land area. The properties have land assessments that range from $1.32 to $2.37 per square foot of land area. The subject's land assessment per parcel is $5.00 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $62,312 was disclosed. The board of review presented descriptions and assessment data for four vacant parcels of land. In support of the equity data, the board of review submitted each properties' record card. The properties' land area ranges in size from 2,554 to 22,400 square feet and in land assessments from $1.32 to $5.00 per square foot of land area. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the Board requested that the appellant's attorney, Mr. Michael Griffin, submit additional evidence confirming and verifying each comparables' assessment information by Monday, March 11, 2013. The board of review analyst, Mr. Jabari Jackson, rested on the evidence. The appellant's attorney submitted black and white photographs of the comparables.

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 appellant 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 not met this burden.

The Board finds the board of review's and the appellant's comparables are most similar to the subject. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had land assessments ranging from $1.32 to $5.00 per square foot of land area. The subject's land assessment of $5.00 per square foot of land area is within the range of the most similar comparables. After considering adjustments and the differences in the appellant's comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's 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.

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: June 21, 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.