



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

APPELLANT: Jameel Muzaffar
DOCKET NO.: 07-23997.001-R-1
PARCEL NO.: 12-12-407-037-0000

The parties of record before the Property Tax Appeal Board are Jameel Muzaffar, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; 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: \$ 5,952
IMPR.: \$53,340
TOTAL: \$59,292**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property has 3,720 square feet of land, which is improved with a seven year old, two-story, masonry, single-family dwelling containing 2,294 square feet of living area. The dwelling's amenities include two and one-half baths, a full unfinished basement, air conditioning, and a two-car garage. The appellant's appeal is based on unequal treatment in the assessment process.

In support of the equity argument, the appellant, via counsel, submitted descriptive and assessment information on 10 properties suggested as comparable to the subject.¹ These properties are described as two-story, frame, masonry, frame and masonry, or stucco, single-family dwellings that range in age from 3 to 56 years old, and in size from 2,108 to 2,496 square feet of living area. The suggested comparables have either a full unfinished basement, a full basement with a formal recreation room, a partial unfinished basement, or a partial basement with a formal recreation room. The dwellings have from two to three baths. Ten of the properties have air conditioning, four have a fireplace, and ten have a garage, ranging from a two-car to a two

¹ The appellant's grid sheet lists 12 suggested comparables, but Comparables #1, #5, and #9 are the same property.

and one-half-car garage. These suggested comparables have improvement assessments ranging from \$16.04 to \$21.55 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The Cook County Board of Review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$59,292 was disclosed. In support of the subject's assessment, the board of review presented descriptive and assessment information on four properties suggested as comparable to the subject. These properties are described as two-story, masonry, single-family dwellings that range in age from three to eight years old, and in size from 2,053 to 2,250 square feet of living area. The suggested comparables have either a full unfinished basement, or a full basement with a formal recreation room. The dwellings have either two and one-half or three and one-half baths. One of the suggested comparables has a fireplace, and all of the properties have air conditioning and a two-car garage. These suggested comparables have improvement assessments ranging from \$23.99 to \$25.71 per square foot of living area. The subject's improvement assessment is \$23.25 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant, represented by Scott E. Longstreet of Park & Longstreet, P.C., re-affirmed the evidence previously submitted. Mr. Longstreet also offered into evidence an ASIQ printout, which details the subject's assessment history from tax year 2008 to tax year 2012. Mr. Longstreet stated that the subject's 2009 assessment was reduced, that tax year 2007 and tax year 2009 were in the same triennial, and that the subject's 2007 assessment should be reduced to reflect its 2009 assessment under Hoyne Savings & Loan Ass'n v. Hare, 60 Ill. 2d 84, 90 (1974). The ASIQ was accepted into evidence without objection and marked as "Appellant's Hearing Exhibit #1."

The board of review analyst, Roland Lara, Cook County Board of Review Analyst, then offered a map of the subject and the location of all of the comparables submitted by both parties. This map was taken into evidence without objection from the appellant, and marked as "Exhibit BOR-A." Mr. Lara then testified that many of the comparables submitted by the appellant had a different exterior construction than the subject, and that the lot sizes of the comparables varied significantly from the subject. Mr. Lara then re-affirmed the evidence previously submitted.

In rebuttal, Mr. Longstreet stated that board of review Comparables were not in close proximity with the subject.

After reviewing the record, hearing the testimony, and considering the evidence, the Property Tax Appeal Board (the "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

this 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. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing Du Page Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d Dist. 1996)). Furthermore, evidence showing that the subject received a reduction in a later assessment year is admissible, and can be a relevant factor in determining whether the assessment for the tax year at issue is grossly excessive. Hoyne, 60 Ill. 2d at 90. However, when such evidence is taken into account, consideration must be given to any changes in the property that may have changed the subject's assessed value. Id. After an analysis of the assessment date, the Board finds that the appellant has not met this burden.

Initially, the Board finds that a reduction cannot be granted under Hoyne. While tax year 2007 and tax year 2009 are in the same triennial, the Cook County Board of Commissioners passed Ordinance 08-0-51 (the "10/25 Ordinance") in 2008, and it went into effect for the 2009 assessment year. The 10/25 Ordinance lowered the level of assessment for all class two properties (as is the subject) from 16% down to 10%. The appellant provided no evidence to show that the subject's decreased assessment for tax year 2009 was for any reason other than the implementation of the 10/25 Ordinance. The Board finds support in this decision in the subject's 2008 assessment, which is the same as the 2007 assessment.

With regard to the equity argument, the Board finds that Comparables #4, #7, and #8 submitted by the appellant, and Comparables #3 and #4 submitted by the board of review were most similar to the subject in location, size, style, exterior construction, features, and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$19.52 to \$24.11 per square foot of living area. The subject's improvement assessment of \$23.25 per square foot of living area is within the range established by the most similar comparables. Therefore, after considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds that the subject's improvement assessment is equitable, 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.

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: August 28, 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.