



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

APPELLANT: Orhan Demir
DOCKET NO.: 07-24750.001-R-1
PARCEL NO.: 13-23-127-032-0000

The parties of record before the Property Tax Appeal Board are Orhan Demir, the appellant(s); 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: \$ 8,121
IMPR.: \$ 35,568
TOTAL: \$ 43,689

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 4,320 square foot parcel improved with a 94-year-old, one-story, single-family dwelling of masonry construction containing 1,196 square feet of living area and located in Jefferson Township, Cook County. Features of the residence include one full bathroom, a full-unfinished basement, central air-conditioning and a two-car detached garage.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on three properties suggested as comparable to the subject. The appellant also submitted a one-page letter, photographs of the subject and the suggested comparables and a copy of the board of review's decision. Based on the appellant's documents, the three suggested comparables consist of one-story or two-story, single-family dwellings of masonry or frame and masonry construction located on the same street and block as the subject. The improvements range in size from 1,136 to 1,680

square feet of living area and range in age from 48 to 98 years old. The comparables contain one or two full bathrooms, central air-conditioning and a one-car or two-car garage. One comparable has a finished basement and one comparable has a fireplace. The improvement assessments range from \$16.24 to \$22.31 per square foot of living area.

At hearing, the appellant argued that the board's comparables are located on a quiet residential street, whereas, the subject is located on a busy city thoroughfare. Based on the evidence submitted, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$43,689. The subject's improvement assessment is \$35,568 or \$29.74 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The four suggested comparables consist of one-story, single-family dwellings of masonry construction with the same neighborhood code as the subject. Three of the comparables are located within the same survey block as the subject. The improvements range in size from 1,135 to 1,214 square feet of living area and range in age from 81 to 88 years old. The comparables contain one or one and one-half bathroom, a full-finished or unfinished basement and a two-car garage. One comparable has central air-conditioning and one comparable has a fireplace. The improvement assessments range from \$29.61 to \$34.68 per square foot of living area.

At hearing, the board's representative stated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a one-page letter highlighting various differences between the subject and the board of review's comparables.

After hearing the testimony 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's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The Board finds the board of review's comparables one, two and four to be the most similar properties to the subject in the

record. These three properties are similar to the subject in improvement size, amenities, age and exterior construction. In addition, they are located within the same survey block as the subject and have improvement assessments ranging from \$29.61 to \$32.25 per square foot of living area. The subject's per square foot improvement assessment of \$29.74 falls within the range established by these properties. The Board finds the appellant's comparable one differs from the subject in age, comparable two is a two-story dwelling of inferior construction materials and comparable three appears to be a prorated property, therefore, the appellant's comparables are accorded less weight. The board's comparable three is accorded less weight because it differs from the subject in location. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by the most similar properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject property was inequitably assessed by clear and convincing evidence and a reduction 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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 18, 2010

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.