



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

APPELLANT: Kami Farhmandpour  
DOCKET NO.: 07-26133.001-I-1 through 07-26133.044-I-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Kami Farhmandpour, the appellant, by attorney Anthony M. Farace, of Amari & Locallo in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-26133.001-I-1	03-21-302-028-1001	2,101	4,089	\$6,190
07-26133.002-I-1	03-21-302-028-1002	2,100	4,088	\$6,188
07-26133.003-I-1	03-21-302-028-1003	2,100	4,088	\$6,188
07-26133.004-I-1	03-21-302-028-1004	2,100	4,088	\$6,188
07-26133.005-I-1	03-21-302-028-1005	2,100	4,088	\$6,188
07-26133.006-I-1	03-21-302-028-1006	2,100	4,088	\$6,188
07-26133.007-I-1	03-21-302-028-1007	2,100	4,088	\$6,188
07-26133.008-I-1	03-21-302-028-1008	2,100	4,088	\$6,188
07-26133.009-I-1	03-21-302-028-1009	2,100	4,088	\$6,188
07-26133.010-I-1	03-21-302-028-1010	2,100	4,088	\$6,188
07-26133.011-I-1	03-21-302-028-1011	2,100	4,088	\$6,188
07-26133.012-I-1	03-21-302-028-1012	2,100	4,088	\$6,188
07-26133.013-I-1	03-21-302-028-1013	2,100	4,088	\$6,188
07-26133.014-I-1	03-21-302-028-1014	2,100	4,088	\$6,188
07-26133.015-I-1	03-21-302-028-1015	2,100	4,088	\$6,188
07-26133.016-I-1	03-21-302-028-1016	2,100	4,088	\$6,188
07-26133.017-I-1	03-21-302-028-1017	2,100	4,088	\$6,188
07-26133.018-I-1	03-21-302-028-1018	2,100	4,088	\$6,188
07-26133.019-I-1	03-21-302-028-1019	2,100	4,088	\$6,188
07-26133.020-I-1	03-21-302-028-1020	2,100	4,088	\$6,188
07-26133.021-I-1	03-21-302-028-1021	2,100	4,088	\$6,188
07-26133.022-I-1	03-21-302-028-1028	2,100	4,088	\$6,188
07-26133.023-I-1	03-21-302-028-1029	2,100	4,088	\$6,188
07-26133.024-I-1	03-21-302-028-1030	2,100	4,088	\$6,188

07-26133.025-I-1	03-21-302-028-1031	2,100	4,088	\$6,188
07-26133.026-I-1	03-21-302-028-1032	2,100	4,088	\$6,188
07-26133.027-I-1	03-21-302-028-1033	2,100	4,088	\$6,188
07-26133.028-I-1	03-21-302-028-1034	2,100	4,088	\$6,188
07-26133.029-I-1	03-21-302-028-1035	2,100	4,088	\$6,188
07-26133.030-I-1	03-21-302-028-1036	2,100	4,088	\$6,188
07-26133.031-I-1	03-21-302-028-1037	2,100	4,088	\$6,188
07-26133.032-I-1	03-21-302-028-1038	2,100	4,088	\$6,188
07-26133.033-I-1	03-21-302-028-1039	2,100	4,088	\$6,188
07-26133.034-I-1	03-21-302-028-1040	2,100	4,088	\$6,188
07-26133.035-I-1	03-21-302-028-1041	2,100	4,088	\$6,188
07-26133.036-I-1	03-21-302-028-1042	2,100	4,088	\$6,188
07-26133.037-I-1	03-21-302-028-1043	2,100	4,088	\$6,188
07-26133.038-I-1	03-21-302-028-1044	2,100	4,088	\$6,188
07-26133.039-I-1	03-21-302-028-1045	2,100	4,088	\$6,188
07-26133.040-I-1	03-21-302-028-1046	2,100	4,088	\$6,188
07-26133.041-I-1	03-21-302-028-1047	2,100	4,088	\$6,188
07-26133.042-I-1	03-21-302-028-1048	2,100	4,088	\$6,188
07-26133.043-I-1	03-21-302-028-1049	2,100	4,088	\$6,188
07-26133.044-I-1	03-21-302-028-1050	2,100	4,088	\$6,188

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a commercial condominium development situated on a 96,920 square foot site. The subject is comprised of 44 units in a 149 unit development. Each unit has approximately 198 square feet of building area with a 0.006711% ownership interest in the condominium building, except PIN 1001 which has a 0.0067128% ownership interest. The additional 105 units were represented by another law firm under separate appeal. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of this equity argument, the appellant submitted a copy of a 2007 board of review decision indicating that the subject's total assessment is \$355,171. Also included was a grid sheet listing three suggested comparable properties. These properties are located in the same building as the subject units and are identical in age, building size, use and location. The grid indicated the comparable units' improvement assessment was \$6,787 per unit while the subject units' improvement assessment is \$5,972 per unit. Based on this evidence, the appellant requested a reduction in the assessment.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the subject's total assessment of \$355,171 was disclosed. This assessment reflects a market value for the 44

subject units of \$3,537,560 using the Illinois Department of Revenue's 2007 three year median level of assessment for Class 2 property of 10.04%. In support of the subject's assessment, the board of review also submitted a memo from Ralph F. DiFebo, Jr., Cook County Board of Review Analyst. The memorandum shows that comparable sales of the subject and other units in the building sold for an adjusted range of \$63.18 to \$95.77 per square foot, including land. The memo indicated that the sales were not adjusted for time, location, age, size, land-to-building ratio, parking, zoning, and other related factors. Additional evidence included the county face card for each subject unit, the property's condominium summary sheet, a chart listing comparables sales within the subject building, and a copy of recorded warranty deeds for a portion of the sales. As a result of its analysis, the board requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney indicated that the board of review's sales supported a reduction for the subject yet its assessed value is still inequitable. He also enclosed an assessor printout indicating that the 44 subject units have a total assessed value of \$8,072 per unit while the remaining comparable units in the building have an assessed value of \$6,787 per unit. The subject units and comparable units have the same ownership interest in the common elements.

At hearing, the appellant's attorney argued that comparable units in the subject's building received a further assessment reduction for the 2007 tax year to \$6,188 per unit under Property Tax Appeal Board decision 07-29065.001-C-2 through 07-29065.101-C-2. As the subject 44 units are identical in characteristics and percentage of ownership to those that received the further reduction, their assessed value should be reduced to an identical assessed value. The board of review's representative rested on the evidence previously submitted.

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 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). 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). After an

analysis of the assessment data, the Board finds that the evidence demonstrates that a reduction is warranted.

In the instant cause, the Board takes judicial notice of Property Tax Appeal Board decision 07-29065.001-C-2 through 07-29065.101-C-2. In previous decisions, this Board has recognized it is the practice in Cook County, when assessing condominiums, to utilize the percentage of ownership as contained in the condominium declaration as the factor to pro-rate assessments to individual unit owners. As the equity comparables provided by the appellant are identical to the subject units in building size, location, use and percentage of ownership interest, the Board finds the total assessment for the 44 subject units should be no greater than \$272,274. The subject property's assessed value indicates a higher total assessment for the 44 subject units. As a result, the assessment for the subject property is disproportionately greater than the other units in the subject property's condominium building. As a result of this analysis, the Board further finds that the evidence has adequately demonstrated that the subject was inequitably assessed and that a 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.

*Ronald 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: December 21, 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.