



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

APPELLANT: Sanford Khan
DOCKET NO.: 07-26310.001-R-1
PARCEL NO.: 14-18-123-010-0000

The parties of record before the Property Tax Appeal Board are Sanford Khan, the appellant(s), by attorney Jerrold H. Mayster, of Mayster & Chaimson Ltd 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:

LAND: \$10,414
IMPR.: \$36,740
TOTAL: \$47,154

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,125 square foot parcel of land improved with a 100-year old, two-story, masonry, multi-family dwelling containing 3,674 square feet of living area, two and two-half baths, air conditioning, and a partial, unfinished basement. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant, via counsel, submitted descriptions and assessment information on a total of seven properties suggested as comparable and located the within several blocks of the subject. The properties are described as two or three-story, frame or masonry, multi-family dwellings with between two and four baths, three to four apartments and one commercial unit, a partial, unfinished basement, and, for one property, air conditioning. The properties range: in age from 45 to 107 years; in size from 3,066 to 4,625 square feet of living area; and in improvement assessments from \$5.90 to \$11.13 per square foot of living area. The appellant also submitted a copy of the Sidwell maps for the subject and the suggested

comparables. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment of \$47,923 or \$13.04 per square foot of living area was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on a total of four properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, masonry, multi-family dwellings with between one and five and one-half baths, a partial, unfinished basement and, for one property air conditioning. The properties range: in age from 84 to 105 years; in size from 2,550 to 3,408 square feet of living area; and in improvement assessment from \$13.21 to \$26.99 per square foot of living area. Suggested comparable #1 has a condition of deluxe, renovated as assigned by the county. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant's attorney argued that the properties are all located close to the subject and are similar in characteristics to the subject. In addition, the attorney asserted the board of review's suggested comparables are not located as close to the subject as the appellant's comparables.

The board of review's representative, Lena Henderson, argued the board of review would analyze this property based on income and that was not provided as evidence. She also argued that the sale of the subject in 2005 establishes the market value.

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 met this burden.

The parties submitted a total of 11 properties suggested as comparable to the subject. The PTAB finds the appellant's comparables #1, #4, and #5 comparables most similar to the subject in size, age, and location. Due to their similarities to the subject, these comparables received the most weight in the PTAB's analysis. The properties are masonry or frame, two or three-story, multi-family dwellings located within several blocks of the subject. The properties range: in age from 93 to 107 years; in size from 3,375 to 4,031 square feet of living area; and in improvement assessment from \$6.99 to \$10.32 per square foot of living area. In comparison, the subject's improvement

assessment of \$13.04 per square foot of living area is above the range of these comparables. The remaining comparables were given less weight due to disparities in size, location, and/or condition. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

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: April 22, 2011

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.