



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

APPELLANT: Jasiline Warda
DOCKET NO.: 07-27110.001-C-1 through 07-27110.002-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Jasiline Warda, the appellant; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-27110.001-C-1	13-15-400-018-0000	27,147	2,493	\$29,640
07-27110.002-C-1	13-15-400-019-0000	28,728	2,493	\$31,221

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two parcels containing 14,004 square feet of land improved with a one-story, class 5-22, 1,249 square foot auto repair building built in 1999. The subject is located in Jefferson Township, Cook County.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming the subject's market value is not accurately reflected in its assessment. In support of this claim, the appellant submitted limited descriptive information on two properties suggested as comparable to the subject. Based on the appellant's documents, the two suggested comparables consist of one-story, commercial buildings located on the same street and block as the subject. The addresses and property index numbers for the two properties were provided. The improvements were built in 1954 and 1987 and contain 5,600 and 7,700 square feet of land area. The two properties sold in September 1997 and May 2007 for prices of \$377,500 and \$1,115,000, respectively. No other descriptive information was provided. 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 combined assessment of \$60,861, which reflects a market value of \$160,161 or \$128.23 per square foot of building area, utilizing the Cook County Real Property Assessment Classification Ordinance level of assessment of 38% for Class 5a property, such as the subject. As evidence, the board of review submitted a memorandum, the subject's building record card, and descriptive data on four suggested sale comparables. The sales occurred between August 2001 and February 2003 for prices ranging from \$185,000 to \$425,000 or from \$131.39 to \$482.95 per square foot, including land. No analysis or adjustment of the sales data was provided by the board. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

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.

When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist, 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). Proof of market value may consist of an appraisal, a recent arms-length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (86 Ill.Adm.Code §1910.65(c)) Having reviewed the record and considering the evidence, the Board finds the appellant has not met this burden and a reduction is not warranted.

The Board finds the parties submitted six properties as suggested comparables to the subject. The Property Tax Appeal Board finds the appellant's two comparables do not provide any support for a reduction in the subject's assessment. The only information provided with regard to the appellant's comparables were property index numbers, addresses, lot sizes, age, design as well as the respective sales data. Without adequate descriptions of the properties, the Board finds it is impossible to evaluate their comparability to the subject. In addition, one of the two sales submitted by the appellant is dated in that it occurred in 1997 and an unreliable indicator of value. In addition, the Board finds the board's comparables support the subject's current assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject property was overvalued by a preponderance of the evidence 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.

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.