



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

APPELLANT: Abdul Moid  
DOCKET NO.: 07-27261.001-R-1  
PARCEL NO.: 01-34-101-021-0000

The parties of record before the Property Tax Appeal Board are Abdul Moid, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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:** \$ 30,861  
**IMPR:** \$110,314  
**TOTAL:** \$141,175

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property has 64,295 square feet of land, which is improved with a three year old, two story, masonry dwelling. The dwelling has four and one-half baths, a full unfinished basement, air conditioning, two fireplaces, and a four-car garage. The appellant alleged, via counsel, that the Cook County Assessor's records regarding the subject's improvement size were incorrect. The appellant's appeal is based on unequal treatment in the assessment process.

In support of the equity argument, the appellant submitted information on eight comparable properties described as two story, masonry, or frame and masonry dwellings that range in age from 7 to 18 years old, and in size from 6,064 to 7,281 square feet of living area. The dwellings have from four and one-half to five and three one-half baths, either two or three fireplaces, and either a three-car or a four-car garage. All of the dwellings have air conditioning, and a basement with a formal recreation room. The comparables have improvement assessments ranging from \$9.76 to \$15.71 per square foot of living area.

In support of the square footage argument, the appellant submitted an undated building sketch of the subject that included measurements. The building sketch was done as part of an

appraisal, but the remaining pages of the appraisal were not submitted. The building sketch states that the subject's improvement size is 7,117 square feet. The appellant also submitted an affidavit with the appellant as the affiant. The appellant states in the affidavit that the first floor of the subject contains 3,200 square feet of living area; that the second floor contains 3,917 square feet of living area; and that the subject contains a total of 7,117 square feet of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment. The affidavit was signed and dated on October 1, 2007.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$174,788 was disclosed. The board of review presented descriptions and assessment information on two comparable properties consisting of two story, masonry dwellings that are either four or seven years old, and contain either 8,423 or 8,626 square feet of living area. The comparables have either four or five and one-half baths, either three or five fireplaces, and a three-car or a five-car garage. One of the dwellings has a crawl, while the other has a full basement with a formal recreation room. Both of the dwellings have air conditioning. Additionally, both comparables are designated as having a "deluxe" condition, while the subject is designated as having an "average" condition. The comparables have improvement assessments of \$16.76 and \$17.81 per square foot of living area.

The board of review stated that the subject's improvement size is 8,760 square feet of living area. No further information was submitted regarding the subject's improvement size. The board of review also submitted three permit forms for the subject property. The first permit indicates that it was issued on February 12, 2004 to construct a new single family dwelling. According to the permit, the dwelling was appraised by the assessor on March 21, 2005, and was granted a partial assessment. The second permit indicates that it was issued on June 29, 2004 to revise the original design of the new dwelling so that an elevator could be added. The third permit was another appraisal done by the assessor on January 23, 2006. This permit states that the addition of the elevator did not change the market value of the subject, and that the 2005 assessment should not be changed. Based on this evidence, 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. 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. 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, 22 (1989)); 86 Ill. Admin. Code

§ 1910.63(e). After an analysis of the assessment data, the Board finds the appellant has met this burden.

Initially, the Board finds that the best evidence of the subject's improvement size is the building sketch submitted by the appellant, which states that the subject's improvement size is 7,117 square feet of living area. This measurement is corroborated by the appellant's affidavit, which is dated October 1, 2007. The board of review submitted permits for the subject, showing that a new dwelling was constructed on the subject, and that it was completed sometime between March 2005 and January 2006. The affidavit is more recent, and, therefore, the Board gave the affidavit and the building sketch more weight. Thus, the Board finds that the subject's correct improvement size is 7,117 square feet of living area. Using this improvement size, the subject's improvement assessment is \$24.56 per square foot of living area.

The Board finds that Comparables #2, #6, and #8 submitted by the appellant 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 \$9.91 to \$15.71 per square foot of living area. The subject's improvement assessment of \$24.56 per square foot of living area is above the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable 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.

*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: June 22, 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.