



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

APPELLANT: Mohammed Khan
DOCKET NO.: 07-27618.001-C-1
PARCEL NO.: 13-14-222-001-0000

The parties of record before the Property Tax Appeal Board are Mohammed Khan, the appellant(s), by attorney Michael Griffin in Chicago, 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: \$12,515
IMPR: \$114,722
TOTAL: \$127,237

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 5,418 square foot parcel of land improved with a 82-year old, multi-family apartment building.

The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of this equity argument, the appellant submitted limited assessment data for three properties. These properties are described as apartment buildings located within the subject's neighborhood. The properties range in age from 85 to 92 years and in size from 3,552 to 6,939 square feet of building area. The properties have improvement assessments that range from \$9.95 to \$13.82 per square foot of building area. The appellant's grid evidence states that the subject contains 6,420 square feet of building area. However, page two of the appellant's petition states that the subject contains 9,873 square feet of building area and 6,420 square feet of land area. No further information was submitted regarding calculation or verification of land or building square footage. Based on the 6,420 square feet of building area per the appellant's grid evidence, the subject's improvement assessment is \$16.25 per square foot of building area. Black and white photographs of the comparables were

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

In support of the subject's market value, raw sales data was submitted for seven multi-family apartment buildings. The data from the CoStar Comps service sheets reflect that the research was licensed to the assessor's office, but failed to indicate that there was any verification of the information or sources of data. The properties sold from July 2000 to January 2008, in an unadjusted range from \$540,000 to \$1,450,000 or from \$33,750 to \$121,428 per apartment unit. The properties contained buildings that ranged in size from 10,400 to 11,000 square feet and in age from 36 to 86 years. The printouts indicate that sale #5 failed to include any real estate brokers for the parties involved in the transactions. In addition, the board of review's evidence states that the subject contains 10,669 square feet of building area. In support, the board of review submitted that building record printout verifying the subject's square footage as 10,679 square feet of building area. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the administrative law judge, Pat Loukas, requested that the appellant's attorney submit additional evidence confirming and verifying each comparables' assessment and descriptive information by Monday, March 11, 2013. The board of review analyst, Mr. Jabari Jackson, rested on the evidence submitted.

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 not met this burden.

The Board accorded diminished weight to the properties submitted by the board of review as the evidence provided unconfirmed, raw data on sales. Therefore, the Board finds this argument unpersuasive

The Board finds the evidence submitted by the appellant's attorney is lacking in descriptive information and is inconsistent and therefore, cannot be adequately compared to the subject. No information was provided as to the number of units, construction, and verification of assessment data and square footage. The appellant's own evidence regarding the subject's square footage per the petition is inconsistent. Furthermore, the appellant's attorney failed to submit per the administrative law judge's request additional descriptive and verification of assessment

data. Therefore, the Board finds the subject's improvement assessment is equitable 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

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 21, 2013

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.