



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

APPELLANT: Manny Rafidia
DOCKET NO.: 07-27705.001-R-1
PARCEL NO.: 01-34-402-001-0000

The parties of record before the Property Tax Appeal Board are Manny Rafidia, the appellant, by attorney James A. Field, of Field and Goldberg, LLC 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: \$ 29,502
IMPR.: \$ 165,571
TOTAL: \$ 195,073

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 61,463 square feet of land improved with a four-year old, two-story, masonry, single-family dwelling. The improvement contains 9,892 square feet of living area as well as seven full and one half-baths, a full basement, four fireplaces, and a four-car garage.

The appellant raised two arguments: first, that there was unequal treatment in the assessment process; and second, that the subject's market value is not accurately reflected in its assessment as the bases of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data as well as photographs for three suggested comparables. The properties were improved with a two-story, masonry, single-family dwelling located one-quarter mile's distance from the subject. They ranged: in bathrooms from four full and one half-baths to seven full and one half-baths; in age from 8 to 16 years; in improvement size from 6,946 to 9,925 square feet of living area; and in improvement assessments from \$9.91 to \$15.80 per square foot of living area. Amenities include: from 2 to 4 fireplaces, a full basement, and a four-car

garage. The subject's improvement assessment is \$16.73 per square foot of living area.

As to the overvaluation argument, the appellant asserted that the subject's land was purchased in July, 2002, for a value of \$220,000, while submitting a copy of the settlement statement reflecting this data. In addition, the appellant's attorney asserted that the construction of the improvement reflected costs totaling \$1,182,950. In support thereof, the appellant submitted a copy of a contractor's statement. This statement states that the affiant is both the owner and general contractor of the subject's improvement, while also reflecting a total cost of \$829,886.06 with a notation that a basketball, paver tile, and a swimming pool shall be added in later years at an added cost of \$300,000. This contractor's statement was dated October 6, 2003. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

At hearing, the appellant's attorney asserted that he had no personal knowledge as to the absence of any labor costs on the contractor's statement, while opining that perhaps the labor costs could have been added to each item on the list. Moreover, he stated that the submitted photograph of the subject was taken in 2001, while confirming that the subject's sale in 2002 related to a sale of only vacant land.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$195,073. This assessment reflected a total market value of \$1,942,958 based upon the application of the Illinois Department of Revenue's three-year median level of assessment for tax year 2007 of 10.04% for class 2 property, as is the subject.

In addition, the board of review submitted descriptive and assessment data relating to three suggested comparables. The properties are improved with a two-story, masonry, single-family dwelling with a full basement. The improvements range: in bathrooms from four full and two half-baths to six full baths; in age from 3 to 7 years; in improvement size from 9,349 to 9,788 square feet of living area; and in improvement assessments from \$16.01 to \$20.14 per square foot. Amenities include: 3 to 7 fireplaces and a three-car or four-car garage. The analysis also stated that property #1 sold in July, 2007, for a value of \$1,700,000.

As to the property's condition, the analysis stated that the subject was accorded an average condition, while the suggested comparables were accorded a deluxe condition. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the board's representative rested on the written evidence submissions, while testifying that he had no personal knowledge of the distinguishing characteristics between the aforementioned allocated conditions.

In rebuttal, the appellant's attorney argued that the board's properties lack comparability to the subject due to this disparity in condition.

After considering the arguments and/or testimony as well as reviewing 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 data, the Board finds that the appellant has not met this burden.

The Board finds that appellant's comparable #2 as well as the board of review's comparables #1 through #3 are most similar to the subject in style, exterior construction, improvement size and age. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from \$15.63 to \$20.14 per square foot of building area. The subject's improvement assessment at \$16.74 per square foot is at the low end of the range established by these comparables, which may account for the variation in condition assigned by the county. Therefore, the Board finds no reduction is warranted based upon this issue.

As to the appellant's second issue, 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 arm's 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 considered the evidence presented, the Board finds that the appellant has not met this burden and that a reduction is not warranted.

The Board finds that the subject's land sale occurred in July, 2002; which is too distant in time to be relevant to the assessment date at issue which is January 1, 2007. As to the subject's improvement, the Board finds that the contractor's statement is less than definitive. The Board finds lacking any data on labor costs, while the statement clearly reflected an effective date of 2003 with a clear notation that a basketball court, paver tile and swimming pool were to be added in later years at an approximate cost of \$300,000. There was no evidence submitted that these on-site improvements and/or others were completed and at what actual cost. Furthermore, the Board finds that the sale price of board's comparable #1 of \$1,700,000 in

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July, 2007, supports the subject's current assessment. Therefore, the Board finds that a reduction 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

Frank J. Huff

Member

Mark Morris

Member

JR

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: May 24, 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.