



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

APPELLANT: Ahmad Awad
DOCKET NO.: 07-28517.001-C-1
PARCEL NO.: 17-04-205-066-1013

The parties of record before the Property Tax Appeal Board are Ahmad Awad, the appellant, by attorney Dennis W. Hetler of Dennis W. Hetler & Associates PC, 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: \$20,803
IMPR.: \$67,406
TOTAL: \$88,209

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a masonry constructed commercial condominium unit within a condominium project built in 1935¹ with 16 residential units and several commercial units. The subject commercial unit contains 1,070 square feet of building area and is currently used as a restaurant. The unit has central air conditioning. The property is a Class 5-99 commercial condominium unit under the Cook County Real Property Assessment Classification Ordinance (hereinafter "Ordinance") to be assessed at 38% of market value. The property is located in Chicago, North Chicago Township, Cook County.

The property in this appeal was the subject of an appeal before the Property Tax Appeal Board for the prior year under Docket No. 06-28671.001-C-1. In that appeal, the Property Tax Appeal

¹ In a memorandum, the board of review reported the subject project was built in 1981. No property characteristics sheet or other data to support that assertion were submitted. The appellant's appraisers noted that the subject was renovated in circa 1980's, but reportedly built in 1935. (See cover letter, p. 1, 17) Despite the foregoing references, the appraisers on page 30 reported the subject was constructed in 1981.

Board reached a decision based upon equity and the weight of the evidence in the record as presented by the parties to the appeal. The appellant presented an appraisal of the subject property as of January 1, 2006 estimating the subject's market value as \$160,000. The appellant in this 2007 assessment appeal has submitted a copy of that same appraisal report. Likewise, the board of review has submitted its Board of Review - Notes on Appeal in this proceeding with a copy of the same memorandum along with data on the same ten suggested comparable sales which were presented in Docket No. 06-28671.001-C-1.

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 Property Tax Appeal Board further finds from its analysis of the record that the evidence in this appeal is no different from that of the prior year. The Property Tax Appeal Board also takes notice that 2006 and 2007 are in the same general assessment period for North Chicago Township. (86 Ill.Admin.Code §1910.90(i)). Since no new evidence was presented to warrant a change from the previous year's decision, the Board finds that the assessment as established in the prior year's appeal is appropriate.

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

J.R.

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: April 20, 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.