



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

APPELLANT: Amdani Amin
DOCKET NO.: 07-29381.001-R-1
PARCEL NO.: 04-13-110-035-0000

The parties of record before the Property Tax Appeal Board are Amdani Amin, the appellant, by attorney Sonja R. Johnson, of Much Shelist in Chicago; 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: \$ 55,241
IMPR.: \$ 120,743
TOTAL: \$ 175,984**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction containing 7,489 square feet of living area. The single-family dwelling is 16 years old and is in deluxe condition. Features of the home include a full finished basement, central air conditioning, a fireplace, and a three-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two-story frame, masonry, or frame and masonry dwellings that range in age from 13 to 57 years old. The comparables have the same assigned neighborhood code as the subject, and one is located in the same tax block as the subject. The comparable dwellings range in size from 5,005 to 8,333 square feet of living area. Each comparable has central air conditioning, one or two fireplaces, and an attached garage, from two to four-car. Three dwellings have a partial unfinished basement, and one has a crawl-space foundation. The comparables have improvement assessments ranging from \$10.60 to \$18.50 per square foot of living area. The subject's improvement assessment is \$20.50 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented a description and assessment information on one comparable property that is located in the same tax block as the subject property. The comparable is a ten-year old, two-story masonry dwelling with 7,426 square feet of living area. Features include a full finished basement, central air conditioning, two fireplaces, and a three-car attached garage. It has an improvement assessment of \$23.45 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant included the board of review's 2008 assessment change notice for the subject property. The board of review did not refute this argument.

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 Board further finds a reduction in the subject's assessment is warranted.

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 Board finds the appellant has met this burden.

The Board finds the 2008 assessment change notice is the best evidence that the subject's assessment for 2007 should be reduced to mirror the board of review's assessment finding of \$175,964 for the 2008 assessment year. In 400 Condominium Association v Tully, 79 Ill.App.3d 686 (1st Dist. 79), the court found that a substantial reduction in the tax bill is indicative of the invalidity of the prior tax year's assessment. (See also Hoyne Savings & Loan Association v. Hare, 60 Ill.2d 84, 90, 322 N.E. 2d 833, 836 (1974)). The Board finds a substantial reduction in the subject's assessment for the subsequent year without any credible explanation is indicative of the invalidity of the prior year assessment.

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 Morris

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: March 18, 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.