FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Mohammed Iftikhar
DOCKET NO.: 07-29701.001-R-1
PARCEL NO.: 20-11-105-054-0000

The parties of record before the Property Tax Appeal Board are Mohammed Iftikhar, the appellant, by attorney Stephanie Park of Park & Longstreet, P.C., Rolling Meadows; 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:	$2,772
IMPR.:	$7,218
TOTAL:	$9,990

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single family dwelling of masonry construction that contains 1,037 square feet of living area. The subject property is classified as a class 2-95 individually owned row house or townhouse under the Cook County Real Property Assessment Classification Ordinance. The subject dwelling has a slab foundation and is approximately 53 years old. The property is located in Chicago, Hyde Park Township, Cook County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted descriptions and assessment information on eight comparables improved with two-story dwellings of masonry or frame and masonry construction that ranged in size from 1,037 to 1,265 square feet of living area. The comparables ranged in age from 3 to 61 years old. Three comparables had slab foundations and five comparables had full unfinished basements. One comparable had a one-car detached garage and four comparables had central air conditioning. These properties had improvement assessments ranging from $3,228 to $8,982 or from $3.11 to $7.10 per square foot of living area.

Based on these comparables the appellant requested the subject's improvement assessment be reduced to $3,225 or $3.11 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling $12,954 was disclosed. The subject has an improvement assessment of $10,182 or $9.82 per square foot of living area. In support of the assessment the board of review provided descriptions and assessment information on three comparables. The comparables were improved with two-story dwellings of masonry construction that each had 1,037 square feet of living area. Each comparable has a slab foundation and is approximately 53 years old. Each comparable is located within the same block as the subject. Each of the comparables has an improvement assessment of $9,987 or $9.63 per square foot of living area. The board of review stated that two of the comparables sold in July 2005 and November 2005 each for a price of $55,000. 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 the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends assessment inequity 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is warranted.

The Board finds the best comparables in the record were appellant's comparables #1 through #3 and the board of review comparables. These comparables were practically identical to the subject in location, size, age and features. These comparables have improvement assessments ranging from $3,228 to $9,987 or from $3.11 to $9.63 per square foot of living area. The subject has an improvement assessment of $10,182 or $9.82 per square foot of living area, which is above the range established by the best comparables in the record.

Based on this record the Board finds a reduction in the subject's improvement assessment is justified.

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.

Chairman

Member

Member

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: September 23, 2011

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.