



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

APPELLANT: Ali Khounsary
DOCKET NO.: 07-30374.001-R-1
PARCEL NO.: 29-07-425-034-0000

The parties of record before the Property Tax Appeal Board are Ali Khounsary, the appellant; 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: \$1,000
IMPR: \$1,000
TOTAL: \$2,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,125 square foot parcel improved with an 80 year-old, one-story frame dwelling that contains 400 square feet of living area. The home has a crawl space foundation and is located in Chicago, Thornton Township, Cook County.

The appellant submitted evidence to the Property Tax Appeal Board claiming assessment inequity regarding the subject's improvements and overvaluation as the basis of the appeal. In support of the inequity argument, the appellant submitted photographs of the subject dwelling, as well as an undated aerial photo of the subject and adjacent parcels. He further submitted a grid analysis of three comparable properties located within four blocks of the subject. The comparables consist of one-story frame dwellings that range in age from 53 to 80 years and range in size from 820 to 1,683 square feet of living area. Two comparables were reported to have partial basements, while one comparable has a crawl space foundation. These properties have improvement assessments ranging from \$3,808 to \$5,614 or from \$3.34 to \$4.65 per square foot of living area.

In support of the overvaluation argument, the appellant claimed these same comparable properties sold for prices ranging from \$19,000 to \$26,000, or from \$11.29 to \$31.71 per square foot of living area, but no sale dates were submitted. In a letter submitted with the appeal petition, the appellant claimed the subject "is a vacant, dilapidated, and boarded up (sic) and has been such throughout 2007 and 2008." The undated aerial photo of the subject does not depict a garage present on the subject parcel. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$0.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$4,200 was disclosed. The subject has an estimated market value of approximately \$41,833 or \$104.59 per square foot of living area including land, as reflected by its assessment and the Cook County 2007 three-year median level of assessments for Class 2 property of 10.12%.

In support of the subject's assessment, the board of review submitted property record cards and a grid analysis of four comparable properties located 1/4 mile from the subject. The comparables consist of one-story frame dwellings that range in age from 77 to 83 years and range in size from 738 to 876 square feet of living area. Two comparables have partial unfinished basements, while two have slab or crawl space foundations. Two comparables have two-car garages. These properties have improvement assessments ranging from \$3,917 to \$5,679 or from \$4.55 to \$7.47 per square foot of living area.

In support of the subject's estimated market value as reflected by its assessment the board of review submitted sales information on one of the four comparables used to support the subject's improvement assessment. This comparable sold in March 2005 for \$74,000 or \$97.37 per square foot of living area including land. The board of review's evidence also included a photograph of the subject, purportedly taken in April 2001 that depicts a detached garage. The board of review's grid also indicated the subject has a one-car garage. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant asserted the board of review's one comparable sale from 2005 is not relevant to today's market and he claimed he "provided 9 sales all in 2007."

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 that a reduction in the subject property's assessment is warranted.

The appellant contends unequal treatment in the assessment process as the basis of the appeal. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The Board finds the parties submitted seven equity comparables in support of their respective arguments. The Board gave less weight to the appellant's comparables #1 and #2 because they were vastly larger in living area when compared to the subject. The Board finds the appellant's comparable #3 and the board of review's comparables were more similar to the subject in living area and further, were similar to it in design, age and location. These most representative comparables had improvement assessments ranging from \$4.55 to \$7.47 per square foot of living area. The subject's improvement assessment of \$8.00 per square foot of living area falls above this range. Therefore, the evidence in this record supports a reduction in the subject's improvement assessment. The Board takes note of the subject's boarded-up windows per the photos submitted by the appellant and finds the appellant's claim that the subject was vacant for 2007 and 2008 and is in poor condition was not refuted by the board of review.

The appellant also contends the subject's estimated market value is not accurately reflected by its assessment. When market value is the basis of the appeal, the value 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). After analyzing the market evidence submitted, the Board finds the appellant has failed to meet this burden.

The Board finds the appellant asserted the three comparables used to support his inequity argument sold for prices ranging from \$19,000 to \$26,000, or from \$11.29 to \$31.71 per square foot of living area, but no sale dates were submitted. The appellant's rebuttal letter referred to "9 sales all in 2007", but no evidence of these additional sales was timely submitted by the appellant. Without sale dates to demonstrate his comparables sold proximate to the subject's January 1, 2007 assessment date, the Board finds the appellant has failed to support his overvaluation argument and no further reduction in the subject's assessment beyond that granted pursuant to the inequity contention is 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

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J.R.

Acting 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: December 23, 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.