



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

APPELLANT: Ali Heiman
DOCKET NO.: 07-30527.001-R-1
PARCEL NO.: 17-07-219-010-0000

The parties of record before the Property Tax Appeal Board are Ali Heiman, the appellant(s); 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: \$ 9,072
IMPR.: \$ 47,119
TOTAL: \$ 56,191

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-year-old, three-story, single-family dwelling of masonry construction containing 2,747 square feet of living area and located in West Chicago Township, Cook County. Features of the residence include four and one-half bathrooms, a full-finished basement, central air-conditioning, two fireplaces and a two and one-half car detached garage.

The appellant, Ali Heiman, appeared before the Property Tax Appeal Board claiming that the fair market value of the subject dwelling is not accurately reflected in its assessed value. In support of this claim, the appellant provided a copy of a Sworn Contractor's Statement dated April 17, 2006 along with a copy of an occupancy permit. The appellant stated that the total purchase price was \$644,315 based on a land cost of \$175,000 and improvement costs, as detailed in the contractor's statement, of \$469,315. The appellant also stated that the subject's land was purchased in June 2003 for \$175,000.

At the hearing, the appellant testified that all costs incurred such as contractor's fees, architectural and/or engineering fees, landscaping, and building permits were included in the construction costs. In addition, the appellant stated that there was no non-compensated labor performed and that the owner or family members did not act as the general contractor. 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" disclosing the subject's total assessment of \$72,896. The subject's improvement assessment is \$63,824 or \$23.23 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with three-story, single-family dwellings of masonry construction with the same neighborhood code as the subject. The improvements range in size from 2,733 to 2,948 square feet of living area and range in age from one to three years old. The comparables contain three or three and one-half bathrooms, a full-finished or unfinished basement, central air-conditioning and one or four fireplaces. The improvement assessments range from \$5.26 to \$32.12 per square foot of living area.

At hearing, the board of review's representative indicated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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 arms-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 the appellant has satisfied this burden and a reduction is warranted.

The Board finds the appellant's improvement costs of \$469,315 to be the best evidence of the subject's building value. The subject's land purchase, however, is dated in that it was purchased in June 2003, nearly three and one half years prior to the assessment date at issue and accorded less weight. In addition, the board of review submitted no evidence to rebut the subject's recent construction costs.

Therefore, the Property Tax Appeal Board finds that the subject dwelling had a market value of \$469,315 as of January 1, 2007. The Board further finds that the 2007 Illinois Department of

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Revenue's three-year median level of assessments of 10.04% for Class 2 property shall apply and a reduction in the subject's improvement assessment 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 M. Louie

Member

Shawn R. Lerski

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: June 18, 2010

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.