



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

APPELLANT: Mohammed Ahmed
DOCKET NO.: 07-30661.001-C-1
PARCEL NO.: 16-13-303-020-0000

The parties of record before the Property Tax Appeal Board are Mohammed Ahmed, the appellant, by attorney Michael Griffin 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: \$ 6,531
IMPR: \$ 33,561
TOTAL: \$ 40,092

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,125 square foot parcel of land improved with a 57-year old, one-story, commercial, storefront building. It is located in West Township, Cook County, and is classified under the Cook County Real Property Assessment Classification Ordinance as Class 5-17 with a level of assessment of 38% as designated for Class 5a commercial property.

The appellant, via counsel, raised two arguments: first, that the subject's building size is incorrect; and second, that the subject property's assessment was not equitable.

As to the subject's improvement size, the appellant asserted that the building contained 2,116 square feet without further documentation.

In support of the equity argument, the appellant submitted a grid sheet with limited descriptive and assessment data for three suggested comparable properties. The appellant's evidence indicates the properties are class 5-17, one-story, storefront properties. They range in age from 69 to 113 years and in size

from 1,864 to 4,086 square feet of building area. The comparables range in improvement assessment from \$6.50 to \$10.25 per square foot of building area. The appellant did not provide any supporting data or photographs of the comparable properties. Based on the evidence presented, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$40,092. The subject's final assessment reflects a fair market value of \$105,505 when the Cook County Real Property Assessment Classification Ordinance level of assessments of 38% is applied. The board also submitted: a memorandum authored by Matthew Caplis, Cook County Board of Review Analyst; a black and white photograph of the subject; and the subject's property record card and face card. The board's evidence reflects that the subject contains 3,054 square feet of building area.

Additionally, in support of the subject's assessment, the board of review submitted raw sales data for five properties suggested as comparable. These sales occurred between April 2007 and December 2008 for prices ranging from \$250,000 to \$1,000,000 or from \$83.33 to \$322.58 per square foot of building area. These properties are all located within a five mile radius of the subject and range from 2,170 to 4,900 square feet of building area. The board's memo indicated that these sales have not been adjusted for market conditions such as time, location, age, size and other related factors. 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 this appeal. The appellant's argument was based on unequal treatment in the assessment process. 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. Having considered the evidence presented, the Board concludes that the appellant has not met this burden and that a reduction is not warranted.

As to the improvement's size, the Board finds that the appellant failed to submit any data in support of its size assertion, while the board of review submitted a property record card and face card depicting a schematic for the subject reflecting 3,054 square feet. The Board finds this evidence submitted by the board of review to be most persuasive. Accordingly, the subject has an improvement assessment of \$10.99 per square foot of building area.

As to the equity argument, the appellant presented limited descriptive and assessment data on a total of three equity

comparables whose improvement assessments range slightly below the subject's, after correcting the appellant's calculations. As the Board was provided with limited descriptive data for the comparables, and after considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the improvement assessment is not warranted. Furthermore, the Board gives little weight to the board of review's evidence as the data is merely raw sales data that has not been adjusted for market conditions including time, location, age, size, land to building ratio, parking, zoning and other related factors and fails to address the appellant's equity argument.

After considering the evidence submitted, the Board finds the appellant has not met the burden of clear and convincing evidence, that the subject's per square foot improvement assessment is supported, and a reduction in the subject's assessment is not 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.

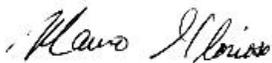


Chairman



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: March 22, 2013



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.