



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

APPELLANT: Mohammed Iftikar
DOCKET NO.: 08-21749.001-R-1
PARCEL NO.: 10-36-302-008-0000

The parties of record before the Property Tax Appeal Board are Mohammed Iftikar, the appellant, by attorney William I. Sandrick, of Sandrick Law Firm LLC in South Holland; 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: \$ 16,578
IMPR.: \$ 41,811
TOTAL: \$ 58,389

Subject only to the State multiplier as applicable.

ANALYSIS

The subject has 7,063 square feet of land that is improved with a one year old, two-story, masonry, single-family dwelling. The subject's improvement size is 4,200 square feet of living area, which equates to an improvement assessment of \$9.96 per square foot of living area. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the subject's improvement and that the market value of the subject property is not accurately reflected in its assessed value, as the bases of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment information for two properties suggested as comparable to the subject. The assessment for comparable #2 is a partial assessment with no further evidence indicating its full assessment. The comparables are described as two-story, masonry, single-family dwellings. Additionally, the comparables range: in age from 1 to 56 years; in size from

3,921 to 4,869 square feet of living area; and in improvement assessments from \$2.72 (partial) to \$8.10 per square foot of living area. The comparables also have various amenities.

In support of the overvaluation argument, the appellant submitted a copy of an unsworn contractor's statement, which was not notarized, indicating that the construction costs for the subject improvement totaled \$399,618.76. This statement was signed by Francine Gareave, a manager of IM Construction and was not dated. The appellants failed to complete Section VI, Recent Construction Information, on their petition which would evidence: the date the land was purchased; the date the occupancy permit was issued; when the building was habitable; when construction was completed; and if the costs incurred included demolition, landscaping, building permits and/or other costs. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the subject's construction costs plus the Assessor's proposed land assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's improvement assessment of \$41,811 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment information for one property suggested as comparable to the subject. The comparable is described as a three-story, masonry, single-family dwelling. Additionally, the comparable is one year old and has 4,869 square feet of living area. The comparable's improvement assessment is \$1.00 per square foot of living area. This too is a partial assessment. The comparable also has various amenities. 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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of this 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. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation

"showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing DuPage Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d Dist. 1996)). After an analysis of the assessment data, the Board finds that the appellant has not met this burden.

The Board finds that the appellant has not provided sufficient evidence to show the subject's assessment is inequitable. Two of the three suggested comparables submitted by the parties have partial assessments. As such, the Board finds that the appellant has not met the burden of clear and convincing evidence, as there is no range of equity comparables with which to compare the subject. Therefore, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted on this basis.

Additionally, in determining the fair market value of the subject property, the Board finds that the appellant failed to provide any information as to: the date the land was purchased; the date the occupancy permit was issued; when the building was habitable; when construction was completed; and if the costs incurred included demolition, landscaping, building permits and/or other costs. The only evidence of market value submitted was an unsworn, undated, construction statement signed by a manager. Therefore, the Board finds the appellant has failed to meet his burden of proving by a preponderance of the evidence that the subject is overvalued and, therefore, a reduction is not warranted based on the evidence contained in the record.

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: July 18, 2014



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.