



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

APPELLANT: Raheela Anwar
DOCKET NO.: 08-22623.001-R-1
PARCEL NO.: 05-17-118-024-0000

The parties of record before the Property Tax Appeal Board are Raheela Anwar, the appellant(s), by attorney Bernard Hammer in Winnetka, 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: \$20,909
IMPR.: \$57,630
TOTAL: \$78,539

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 11,880 square foot parcel of land improved with a 94-year old, two-story, masonry, single-family dwelling containing 2,730 square feet of living area, two and one-half baths, a fireplace, and a partial unfinished basement. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument, the appellant submitted a brief arguing that the subject's land and improvement are over assessed as compared to similar properties. As to the land, the appellant submitted a grid listing the address, property identification number, land area, assessed value and assessment per square foot for 60 properties. The land assessments for these properties are all \$1.76 per square foot.

As to the improvement, the appellant's brief asserted that the improvement assessment is well above the average assessment of the eight comparables submitted by the appellant. These eight properties are described as two-story, masonry, single-family dwellings. Amenities include three to six baths, one or two

fireplaces for seven properties, and air conditioning for four properties. The properties range: in age from 1 to 83 years; in size from 2,175 to 4,722 square feet of living area; and in improvement assessments from \$17.06 to \$23.70 per square foot of living area. The appellant also included a map depicting the locations of the subject and the comparable properties, a copy of the first page of the assessor's certificate of error process brochure, and a highlighted copy of an article concerning the drop in housing prices. The appellant's brief asks that the PTAB take judicial notice that there has been a drop in values from 2006 to 2008.

At hearing, the appellant's attorney, Bernard Hammer, reiterated his argument that the subject's land is over assessed based on a review of the 60 comparables and the subject's improvement is over assessed based on a review of the eight comparables. He requested the subject's improvement assessment be reduced to the average improvement assessment of the suggested comparables. Mr. Hammer requested the PTAB to take judicial notice that the value of property has declined from 2006 to 2008.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's land assessment of \$34,689 or \$2.92 per square foot and improvement assessment of \$70,160 or \$25.70 per square foot of living area were disclosed. In support of the subject's assessment, the board of review submitted descriptions and assessment information on four properties suggested as comparable. The properties are described as two-story, masonry, single-family dwellings with two and one-half or three and one-half baths, one or three fireplaces, air conditioning for two properties, and a partial or full basement with one finished. The properties range: in age from 79 to 87 years old; in size from 2,595 to 3,038 square feet of living area; and in improvement assessments from \$30.60 to \$34.40 per square foot of living area. The properties range in land size from 10,282 to 11,250 square feet and have land assessments of \$2.92 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The board of review's representative, Michael Terebo, argued that the board's comparables are similar to the subject and support the subject's current assessment. Mr. Terebo testified that he is not a land expert and had no argument for the land.

As to the improvement, Mr. Terebo testified the board of review does not object to the appellant's request for judicial notice in regards to the decline in the market from 2006 to 2008. However, he asserted that the appellant is making an equity argument as opposed to a market value argument.

Mr. Hammer questioned the need for an appraisal when the assessor has already appraised the property and placed a value on the property.

In rebuttal, the appellant submitted a brief asserting that the board of review failed to provide any legal argument or clear and convincing evidence to rebut the appellant's arguments and evidence. The appellant argues that only his evidence should be considered to find that the subject is over assessed. In addition, the appellant asserts the board of review failed to rebut the eight improvement comparables submitted by the appellant.

The appellant asserts the board of review was incorrect and inaccurate when it did not provide images of their comparables #3 and #4 and the appellant included black and white photographs of these properties. The appellant's brief then addressed the differences in the characteristics of these properties as opposed to what the board of review had listed. The appellant included assessor website printouts for the board's comparables #3 and #4 as well as the assessor's black and white photographs of comparables #1 and #2.

The appellant asserts that the market has declined since the sale of the board's comparable #2 and that reducing the assessment in line with this decline would bring this comparables assessment below the subjects and in line with the assessment average of the appellant's comparables.

The appellant's brief asserts the board of review's comparables are all located east of Green Bay Road which is closer to Lake Michigan. The appellant also included two black and white maps showing the location of the subject and the board of review's comparables.

In rebuttal at hearing, Mr. Hammer again argued that the appellant's comparables show that the subject is over assessed and the subject should be assessed at the average of these comparables.

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 contends unequal treatment in the subject's improvement assessment 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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the PTAB finds the appellant has not met this burden.

As to the requests for judicial notice, the PTAB takes judicial notice that the real estate market declined from 2006 to 2008.

As to the land, the PTAB finds that the appellant's land comparables located on the same street as the subject are the most similar to the subject's land. These 26 properties range in

size from 20,800 to 103,421 square feet and have land assessments of \$1.76 per square foot. In comparison, the subject's land assessment of \$2.92 per square foot is above the range of these comparables. Therefore, the PTAB finds that the subject's land assessment is not supported and a reduction in the land assessment is warranted.

As to the improvement, the parties presented a total of 12 properties suggested as comparable. The PTAB finds the appellant's comparables #3, #6 and #8 most similar to the subject in size, age, design, and construction. The properties range: in age from 67 to 83 years old; in size from 2,736 to 2,954 square feet of living area; and in improvement assessments from \$17.06 to \$23.47 per square foot of living area. In comparison, the subject's improvement assessment of \$25.70 per square foot of living area is above the range of these comparables.

Therefore, after considering adjustments and the differences in the comparables when compared to the subject, the PTAB finds the subject's per square foot improvement assessment is not supported and a reduction in the 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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 21, 2012

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.