FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Imad Qasim
DOCKET NO.: 08-23279.001-R-1
PARCEL NO.: 05-27-406-007-0000

The parties of record before the Property Tax Appeal Board are Imad Qasim, the appellant, by attorney James E. Doherty, of Thomas M. Tully & Associates 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:	$ 38,539
IMPR.:	$ 89,364
TOTAL:	$ 127,903

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction. The dwelling is 98 years old and contains 3,252 square feet of living area. Features of the home include a full unfinished basement, two fireplaces, and a two-car detached garage. The subject is classified as a class 2-06 residential property[1] under the Cook County Real Property Assessment Classification Ordinance and is located in Wilmette, New Trier Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process and contention of law. The appellant submitted information on eight suggested comparable properties described as two-story dwellings of frame, masonry, or stucco construction. The comparable properties have the same assigned classification and neighborhood codes as the subject. The comparable dwellings are from 81 to 129 years old and contain from 3,262 to 4,023 square feet of living area. One dwelling has a full finished basement, and seven dwellings have unfinished basements, either full or partial. Each comparable has a garage; five comparables have one or two fireplaces; and two have central air conditioning. The comparables have improvement assessments

[1] Class 2-06 is a two or more story residence, over 62 years of age, 2,201 to 4,999 square feet.

ranging from $72,747 to $104,581 or from $21.95 to $26.07 per square foot of living area. The subject's improvement assessment is $89,364 or $27.48 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to $83,251 or $25.60 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $127,903 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of two-story dwellings of frame construction. The comparable properties have the same assigned neighborhood and classification codes as the subject. Three comparables are said to be located one-quarter mile from the subject. The dwellings are from 96 to 116 years old and contain from 2,899 to 3,410 square feet of living area. Three dwellings have full finished basements, and one has a full unfinished basement. Each comparable has a garage; three dwellings have a fireplace; and one has central air conditioning. These properties have improvement assessments ranging from $83,462 to $100,770 or from $28.15 to $31.56 per square foot of living area. 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 Board further finds a reduction in the subject's assessment is not warranted.

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 Board finds the appellant has not met this burden.

Both parties presented assessment data on a total of twelve suggested comparables. All of the comparables submitted were two-story dwellings that were generally similar to the subject in age, location, and foundation. However, the appellant's comparable #6 had 24% more living area than the subject and received reduced weight in the Board's analysis.

The Board finds that, despite differences in exterior construction, the appellant's comparables #1 through #5, #7, and #8 were very similar to the subject in size. The Board further finds that the board of review's comparables, despite differences in features, were very similar to the subject in size and exterior construction. The board of review's comparable #2 was unlike the subject in having central air conditioning, and comparables #1, #3, and #4 had full finished basements that were dissimilar from the subject's full unfinished basement.

Because their similarities to the subject outweighed these differences, these eleven comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from $72,747 to $100,770 or from $21.95 to $31.56 per square foot of living area. The subject's improvement assessment of $89,364 or $27.48 per square foot of living area falls within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board notes that the comparables at the high end of the range of improvement assessments were the comparables submitted by the board of review. For these comparables, the superior attributes of central air conditioning and a full finished basement contributed to their higher improvement assessments. Therefore, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

The Board gave no weight to the appellant's contention of law argument because the appellant failed to cite supporting legal authority; the contention of law made in the record is not subservient and/or lacks clarity to challenge uniformity; and it is based on estimated market values and not active sales. The Board finds the subject's assessment is uniform after consideration of all of the comparables in the record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statue enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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.

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: May 18, 2012

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.