



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

APPELLANT: Osama Shublaq  
DOCKET NO.: 08-23590.001-C-1  
PARCEL NO.: 23-35-110-013-0000

The parties of record before the Property Tax Appeal Board are Osama Shublaq, the appellant, by attorney Arnold G. Siegel, of Siegel & Callahan, P.C. 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:** \$ 26,353  
**IMPR:** \$ 0  
**TOTAL:** \$ 26,353

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 47,916 square foot parcel of vacant land that is classified as 1-00 vacant land by the county assessor. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the land as the basis of this appeal.

In support of the equity argument, the appellant submitted assessment information on a total of three parcels suggested as comparable to the subject and located on the same Sidwell block as the subject property. The data, in its entirety, reflects that all three of the properties are residential class 2 property as designated by the county assessor. One of these comparables is improved with a residence. The suggested comparables range in lot size from 74,923 to 234,439 square feet and are assessed at a land unit price ranging from \$0.50 to \$0.75 per square foot. The subject property has a land unit price of \$2.50 per square foot. The appellant also submitted a copy of a Flood Plain Review prepared by Peter F. Olsen and Associates, Inc., dated January 23, 2007, stating: a residence constructed on the site would be

limited to a 5,000 square foot footprint; an in-ground pool could possibly be constructed at a lower surface elevation; and the building would have to be constructed without a basement due to FEMA's flood plain boundaries. The evidence further indicates that 10,274 square feet of the site is buildable as it is located outside the floodplain, however, it would be possible to increase the buildable area on-site with excavation and embankment placement. No further evidence was submitted regarding the value of the property. Based on this evidence, 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 land assessment of \$26,353, or a land unit price of \$2.50 per square foot, was disclosed. In support of the subject's assessment, the board submitted raw sales data on seven properties. The sales occurred between 2005 and 2007 for prices ranging from \$421,500 to \$819,500, or a land unit price ranging from \$9.53 to \$41.59 per square foot.

The board of review also submitted assessment information on 13 suggested comparables. The properties are all class 1 vacant land parcels as designated by the county assessor and valued at the same level as the subject land. They range in lot size from 14,008 to 67,953 square feet.

Additionally, the board of review included a printout from the Cook County Recorder of Deeds website indicating that the subject was purchased in November 2006 for \$415,000, or \$8.66 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After considering the evidence and reviewing the record, 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 Board finds the appellant has not met this burden.

The parties submitted a total of 16 properties suggested as comparable for the Board's consideration. The Board is not persuaded by the appellant's argument that the values of the differently classified parcels as established by the county assessor show the subject is inequitably assessed. The Board finds that the comparables submitted by the board of review are most similar to the subject in classification and size. In analysis, the Board accorded most weight to these comparables. These comparables were all assessed at a land unit price identical to that of the subject land.

Additionally, the Board gives little weight to the board of review's sales evidence as the data is merely raw sales data, as well as to the appellant's flood plain argument, as they do not address the appellant's equity basis for appeal.

After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and no reduction in the subject's assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, 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 parties disclosed that properties located in the same area are not assessed at identical levels, all 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

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: June 21, 2013

*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.