FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Tariq & Tahira Mahmood
DOCKET NO.: 08-25601.001-R-1
PARCEL NO.: 01-28-415-004-0000

The parties of record before the Property Tax Appeal Board are Tariq & Tahira Mahmood, the appellants, by attorney Timothy C. Jacobs of the Law Offices of Gary H. Smith, PC, 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:	$9,453
IMPR.:	$42,847
TOTAL:	$52,300

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story frame and masonry dwelling containing 3,802 square feet of living area that was built in 2007. Features include a full unfinished basement, central air conditioning, a fireplace and a three-car attached garage. The dwelling is situated on a 19,695 square foot lot located in Barrington Township, Cook County.

The appellants submitted evidence before the Property Tax Appeal Board claiming the subject's assessment is incorrect based on a contention of law, specifically the level of occupancy during 2008. The appellants argued the subject was purchased on August 18, 2008 for $900,447. However, counsel argued the subject's assessment should be debased by a 46.4% occupancy factor to reflect the purchase date. As a legal authority in support of this argument, the appellants referenced Section 9-180 of the Property Tax Code. (35 ILCS 200/9-180). The appellants also submitted a 2008 Assessor Fact Sheet for the subject indicating a "464" occupancy factor. Counsel asserted the subject's assessment should be no greater than $90,044 at full occupancy,

which reflects an estimated market value of $900,447 using the median assessment ratio of approximately 10% for Cook County.

Based on this evidence, the appellants requested the subject's total assessment be reduced to $46,848.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $52,300 was disclosed. The subject's assessment reflects a market value of $544,792 using the 2008 three year average median level of assessments for Class 2 Residential property of 9.60% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code 1910.59(c)(2)).

The board of review's evidence did not address the appellants' contention that the subject's assessment should be reduced based on occupancy.

In support of the subject's assessment, the board of review submitted a grid analysis and property characteristic sheets of three suggested comparable properties. The comparables are located in the same neighborhood code as the subject as assigned by the local assessor. The comparables consist of two-story frame and masonry dwellings that range in size from 3,802 to 4,151 square feet of living area. Features include full unfinished basements, central air conditioning, a fireplace and three-car garages. The dwellings are situated on lots ranging in size from 22,152 to 28,997 square feet of land area. The comparables have improvement assessments ranging from $77,837 to $92,342 or from $18.75 to $24.01 square feet of living area. The subject has an improvement assessment of $42,847 or $11.27 per square foot of living area.

Based on the evidence presented, the board of review requested conformation 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 Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The appellants argued the subject's assessment is excessive based on a contention of law. The appellants' evidence indicated the subject property was purchased on August 18, 2008 for $900,447. In addition, the appellants submitted a 2008 Assessor Fact Sheet for the subject indicating a "464" occupancy factor. The appellants argued the subject's assessment should be debased by a 46.4% occupancy factor, due to its sale occurring in August 2008. The appellant cited Section 9-180 of the Property Tax Code (35 ILCS 200/9-180) in support of this proposition. The board of review supplied a grid analysis and property characteristic sheets of three suggested comparable properties that demonstrate the subject property is uniformly assessed. The board of

review's evidence did not address the appellants' contention that the subject's assessment should be reduced based on occupancy.

The Board finds the appellants' contention that a reduced valuation is warranted for the subject's assessment due to occupancy under Section 9-180 of the Property Tax Code is without merit. (35 ILCS 200/9-180) Section 9-180 of the Property Tax Code provides in pertinent part:

> The owner of property on January 1 also shall be liable, on a proportionate basis, for the increased taxes occasioned by the construction of new or added buildings, structures or other improvements on the property from the date when the occupancy permit was issued or from the date the new or added improvement was inhabitable and fit for occupancy or for intended customary use to December 31 of that year...When, during the previous calendar year, any buildings, structures or other improvements on the property were destroyed and rendered uninhabitable or otherwise unfit for occupancy or for customary use by accidental means (excluding destruction resulting from the willful misconduct of the owner of such property), the owner of the property on January 1 shall be entitled, on a proportionate basis, to a diminution of assessed valuation for such period during which the improvements were uninhabitable or unfit for occupancy or for customary use. (35 ILCS 200/9-180)

The Board finds there is no evidence in the record that the subject property had new or added improvements or the destruction of improvements during 2008. Furthermore, the record is void of evidence that improvements on the subject property were destroyed and rendered uninhabitable or otherwise unfit for occupancy. The Board finds that Section 9-180 is wholly inapplicable in calculating the subject's assessment for the 2008 tax year.

The Board also finds the subject's assessment reflects a market value of $544,792, which is less than its sale price in August 2008 for $900,447. Furthermore, the board of review supplied a grid analysis and property characteristic sheets of three suggested comparable properties that demonstrate the subject property is uniformly assessed.

Therefore, the Board finds the appellants failed to demonstrate the subject's assessment is incorrect based on a contention of law or the recent sale of the subject property.

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: February 24, 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.