



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

APPELLANT: Sabiha Ahmed  
DOCKET NO.: 08-25631.001-C-1  
PARCEL NO.: 13-02-216-036-0000

The parties of record before the Property Tax Appeal Board are Sabiha Ahmed, the appellant, by attorney Jay W. Lee 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:** \$ 32,989  
**IMPR.:** \$ 88,649  
**TOTAL:** \$ 121,638

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 53 year-old, one-story commercial storefront building that contains 5,081 square feet of building area. The building is located on an 8,268 square foot site in Chicago, Jefferson Township, Cook County. The property is classified as a Class 5-17 building under the Cook County Real Property Assessment Classification Ordinance and is to be assessed at 38% of market value.

The appellant, through legal counsel, submitted evidence along with a brief to the Property Tax Appeal Board claiming both unequal treatment in the assessment process and overvaluation as the bases of appeal to challenge the subject's assessment.

In support of the inequity argument, the appellant submitted a grid analysis of five suggested Class 5-17 comparable properties located within a three-quarter mile radius of the subject. Comparables #3 and #4 are the same property. The appellant also submitted color photographs as well as assessor database printouts for the subject and comparables. These printouts reflect that the assessments of the comparables are "partial

assessments". Additionally Comparables #2 and #5 are pro-rated with an additional unknown parcel. The comparables consist of buildings that range in age from 13 to 50 years old and in size from 5,160 to 10,479 square feet of building area, based on the data provided by the appellant. These properties have improvement assessments ranging from \$7.43 to \$11.23 per square foot of building area, excluding Comparables #2 and #5 as they contain incomplete data. The subject has an improvement assessment of \$88,649 or \$17.45 per square foot of building area.

As to the overvaluation argument, the appellant submitted sales information on the grid sheet indicating Comparables #1, #2 and #5 sold from April 1988 through August 1997 for prices ranging from \$210,000 to \$455,000, or \$33.59 to \$83.07 per square foot, including land. Additionally, the appellant's grid sheets notes the sale of the subject in October 2007 for \$750,000, or \$147.61 per square foot, including land.

At hearing, the appellant's counsel argued that the subject's recent purchase price of \$750,000 should not be controlling because the subject property was inequitably assessed. Based on lack of uniformity, the appellant requested that the subject's total assessment be reduced to \$79,880.

The board of review submitted its "Board of Review-Notes on Appeal" wherein its final assessment of the subject totaling \$121,638 was disclosed. The subject's assessment reflects a market value of \$320,100 or \$63.00 per square foot of building area, including land, when applying the 2008 level of assessment for class 5a property of 38%.

In support of the assessment, the board of review submitted a recorded Trustee's Deed and PTAX-203, Illinois Real Estate Transfer Declaration as evidence of the subject's arm's-length October 2007 purchase price of \$750,000. In addition, the board of review presented five suggested sales comparables of commercial office buildings. The comparables range in size from 4,000 to 6,072 square feet of building and sold between January 2003 and February 2009 for prices ranging from \$550,000 to \$1,000,000 or from \$103.14 to \$164.69 per square foot of building area, including land.

The board of review did not substantively respond to the appellant's lack of uniformity argument. At hearing, however, the board of review's representative indicated that their Comparable #5, located directly across the street from the subject, sold less than one week prior to the January 1, 2008 valuation date for \$158.33 per square foot, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record, hearing the testimony, 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 that a reduction in the subject's assessment is not warranted.

The appellant contended unequal treatment in the subject's improvement assessment as a basis of 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden and that a reduction in the subject's assessment is not warranted based on lack of assessment uniformity.

In this appeal the appellant provided information on four equity comparables (listed as five on the appellant's grid sheet). The assessment data provided by the appellant reflects a partial improvement assessment for all of the comparable properties. Additionally, Comparables #2 and #5 have more than one parcel number associated with the property. As no further assessment data was provided to clarify the assessed values of these properties, the Board is unable to determine their comparability to the subject. Accordingly, the appellant has not met the burden of clear and convincing evidence. The board of review failed to provide any comparable equity data for consideration. Therefore, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's improvement assessment is not warranted.

The appellant also argued overvaluation as a basis of the appeal. When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 339 Ill. App. 3d 529, 545 (1st Dist. 2002); National City Bank of Michigan/Illinois v. Prop. Tax Appeal Bd., 331 Ill. App. 3d 1038, 1042 (3d Dist. 2002) (citing Winnebago Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 313 Ill. App. 3d 179 (2d Dist. 2000)); 86 Ill. Admin. Code § 1910.63(e). Proof of market value may consist of an appraisal, a recent arm's-length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. Calumet Transfer, LLC v. Prop. Tax Appeal Bd., 401 Ill. App. 3d 652, 655 (1st Dist. 2010); 86 Ill. Admin. Code. § 1910.65(c). Having considered the evidence presented, the Board finds that a reduction is not warranted.

The Board gives no weight to the appellant's sales comparables as the sale dates range from 1988 to 1997 and are too far removed from the January 1, 2008 valuation date to be considered in determining the subject's current market value. Therefore, the Board finds the best evidence of the subject's fair market value in the record is the subject's October 2007 sale price for \$750,000. The appellant has provided no evidence which would sufficiently explain why the subject's sale price would not be

reflective of its fair cash value three months later. Moreover, the subject's recent purchase price is further supported by the board of review's recorded deed and transfer declaration, as well as the recent sale of their Comparable #5 located across the street from the subject. However, the board of review did not request an increase in the assessment of the subject property to reflect the subject's recent purchase price. Thus, the Board finds no change in assessment is warranted based on the testimony and evidence contained in this 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.

*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.