



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

APPELLANT: Taysir Yasin  
DOCKET NO.: 08-26127.001-R-1  
PARCEL NO.: 01-13-102-006-0000

The parties of record before the Property Tax Appeal Board are Taysir Yasin, the appellant, 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:** \$22,665  
**IMPR:** \$101,811  
**TOTAL:** \$124,476

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject 47,219 square foot parcel of land area is improved with a two-story masonry single-family dwelling that is 23 years old. The dwelling contains 5,959 square feet of living area.<sup>1</sup> Features of the home include a partial basement finished as a recreation room, central air-conditioning, three fireplaces, and a four-car garage. The property is located in Inverness, Barrington Township, Cook County. The property is classified as a class 2-09 two or more story residence, any age, 5,000 square feet and over, under the Cook County Real Property Assessment Classification Ordinance (hereinafter "Ordinance").

The appellant submitted evidence to the Property Tax Appeal Board claiming both unequal treatment in the assessment process and overvaluation as the bases of the appeal to challenge the improvement assessment. No dispute was raised concerning the subject's land assessment.

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<sup>1</sup> The appellant reported a dwelling size of 5,404 square feet of living area but provided no schematic drawing or other evidence to support the contention. The board of review submitted a copy of the subject's property characteristics sheet with the reported dwelling size.

In support of the improvement inequity argument, the appellant submitted a grid analysis of four comparables located within two blocks of the subject property. The comparables consist of two-story style masonry dwellings that were 1 to 20 years old and range in size from 5,114 to 7,662 square feet of living area. Features of the comparables include central air-conditioning, two or four fireplaces, and three-car or four-car garages. The appellant did not report whether the comparables had basements and/or whether there was any finished basement area. The properties have improvement assessments ranging from \$68,024 to \$89,904 or from \$9.62 to \$17.58 per square foot of living area. The subject has an improvement assessment of \$101,811 or \$17.09 per square foot of living area based on a dwelling size of 5,959 square feet of living area.

As to the overvaluation argument, the appellant submitted sales data on all four comparables. The sales occurred between 2006 and 2008 for prices ranging from \$1,020,000 to \$3,100,000 or from \$188.09 to \$404.59 per square foot of living area including land. In addition, in a letter, the appellant contended that the subject dwelling is in "dire need of repair, this greatly decreases its market value." Appellant further asserts that in the current market, the subject property would be worth "less than the \$975,000 purchase price I paid in 2001, when the home was more current."

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$99,287 which would reflect a market value of \$1,034,240 based on the 2008 three-year median level of assessments for Class 2 property under the Ordinance of 9.60% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code Sec. 1910.50(c)(2)(A)).

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$124,476 was disclosed. The subject's assessment reflects a market value of approximately \$1,296,625 or \$217.59 per square foot of living area including land when applying the 2008 three-year median level of assessments for Class 2 property under the Ordinance of 9.60%.

In response to the inequity contention, the board of review submitted assessment information on three comparables located in the same assessor's assigned neighborhood code as the subject. The comparable properties consist of two-story masonry dwellings that were 18 or 19 years old. The dwellings range in size from 5,940 to 6,533 square feet of living area. Features include full or partial basements, two of which are finished as recreation rooms, central air conditioning, two or three fireplaces, and 3-car or 3.5-car garages. These properties have improvement assessments ranging from \$106,515 to \$129,615 or from \$17.42 to \$19.84 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment as being uniform with similar properties.

Also attached to the board of review's data was a printout of 20 sales identified only by parcel number and entitled "Class 09 2 story large high grade residences within neighborhood 10031 of Township Barrington." Among this listing was a November 2001 sale of the subject property for \$975,000. The remaining 19 properties sold between July 1991 and June 2008 for prices ranging from \$162,000 to \$2,315,500. No other descriptive data was submitted for purposes of analyzing these properties.

Based on the foregoing evidence, the board of review requested confirmation of the subject's 2008 estimated market value as reflected by its 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 that a reduction in the subject's assessment is not warranted.

As to the dwelling size of the subject property, in the absence of a schematic drawing from the appellant establishing the stated size of 5,404 square feet of living area, the Property Tax Appeal Board finds the best evidence of the subject's dwelling size was presented by the board of review. Thus, the subject dwelling contains 5,959 square feet of living area as stated on the subject's property characteristics sheet presented by the board of review.

The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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 overcome this burden.

As to the improvement inequity argument, the Board finds the parties submitted a total of seven comparables. All of the comparables were similar to the subject in terms of style, size and most property characteristics and had improvement assessments ranging from \$68,024 to \$129,615 or from \$9.62 to \$19.84 per square foot of living area. The subject's improvement assessment of \$101,811 or \$17.09 per square foot of living area falls within this range and appears justified given its slightly greater age and difference in size when compared to several of the comparables. The Board thus finds the evidence in the record does not support a reduction in the subject's improvement assessment on grounds of lack of uniformity.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 parties 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.

The appellant also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

In terms of the appellant's contention that the subject property has a lesser market value because it is "in dire need of repairs," the Board finds that the appellant submitted no market-based data nor other evidence to establish that the subject property is less valuable due to needed repairs. The appellant presented no objective market data to demonstrate the subject's assessment was excessive in relation to the subject's market value considering its condition.

The Board finds the best sales in the record were provided by the appellant because this data included descriptive information for purposes of a comparative analysis. The Board has given no weight to the listing of 19 sales provided by the board of review due to the lack of descriptive information regarding these properties. With the exception of appellant's comparable #2 which is substantially larger than the subject dwelling, the remaining three sales consisted of two-story dwellings that were 7 to 20 years old located in close proximity to the subject. These comparables ranged in size from 5,114 to 5,425 square feet of living area. The properties sold between 2006 and 2008 for prices ranging from \$1,020,000 to \$1,710,000 or from \$188.09 to \$334.38 per square foot of living area land included. The subject has an assessment reflecting a market value of \$1,296,625 or \$217.59 per square foot of living area including land which is within the range established by the best sales in the record and appears justified given the subject's size and age when compared to these properties. Based on this record, the appellant has failed to establish that the subject's assessment is excessive based on market value.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence, and 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

*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: March 23, 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.