



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

APPELLANT: Asif Vadaria
DOCKET NO.: 09-22115.001-R-1 through 09-22115.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Asif Vadaria, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-22115.001-R-1	10-17-423-017-0000	3,300	21,546	\$24,846
09-22115.002-R-1	10-17-423-018-0000	3,270	21,456	\$24,816

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 30-year old, two-story, frame and masonry, single-family dwelling. It is situated on two parcels containing 8,213 square feet. Features include six bedrooms, three full baths, a full unfinished basement, central air conditioning, one fireplace and a two-car attached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data for four suggested comparables. The properties are improved with a two-story, single-family dwelling with either masonry or frame and masonry exterior construction. All suggested comparables include one fireplace, central air conditioning and a two or two and one-half attached garage. Suggested comparables #1 through #3 are located within subject same neighborhood code. They range: in age from 52 to 60 years; in size from 3,811 to 4,405 square feet of living area; and in improvement assessment from \$3.52 to \$10.35 per square

foot of living area. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

In addition, the appellant argued for the first time at hearing that the subject's living area square footage was incorrectly listed by the county. The appellant submitted a 2010 Cook County Assessor database printout showing that the subject's square footage had been adjusted from 3,816 to 3,192 square feet. The board had no objection as to the appellant's revised square footage.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$65,910. The board of review submitted descriptive and assessment data as well as photographs relating to four suggested comparables. They are all located within subject's same neighborhood code. The properties are improved with a two-story, masonry or frame and masonry, single-family dwelling with central air conditioning, one fireplace and a two-car attached garage. Suggested comparable #2 through #4 include a full unfinished basement. They range: in age from 4 to 36 years; in size from 3,846 to 4,385 square feet of living area; and in improvement assessment from \$15.53 to \$17.69 per square foot. The subject's improvement assessment is \$18.59 per square foot of living area using the appellant's size assertion of 3,192 square feet. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the board of review's representative indicated that appellant's suggested comparable #3 was a partial assessment and should be excluded. Additionally, he indicated that the board of review's comparables were most similar to the subject.

After considering the testimony as well as reviewing the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The first issue before the Board is the subject's square footage. The Board finds the appellant proffered sufficient evidence to establish that the subject contains 3,192 square feet of living area. The board of review reviewed the appellant's assessor database printouts indicating the square footage had been adjusted without objection. Additionally, the appellant testified that the subject contains 3,192 square feet of living area. Therefore, the Board finds that the subject is a two-story dwelling containing 3,192 square feet of living area.

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 met this burden.

The parties submitted a total of eight comparable properties for the Board's consideration. The Board finds that comparable #1 submitted by the appellant as well as comparables #1 and #3 submitted by the board of review are most similar to the subject in location, design, exterior construction and/or amenities. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessment from \$8.11 to \$15.93 per square foot of living area. The subject's improvement assessment at \$18.59 per square foot of living area using 3,192 square feet is above the range established by these comparables.

The Board accorded diminished weight to the remaining properties due to a disparity in age, exterior construction and/or location. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a 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 Ill2d. 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 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 incorrect and a 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: April 20, 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.