



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

APPELLANT: Muradif & Enes Duheric
DOCKET NO.: 09-26122.001-R-1
PARCEL NO.: 13-09-306-021-0000

The parties of record before the Property Tax Appeal Board are Muradif & Enes Duheric, the appellants, by attorney Timothy C. Jacobs, of Gary H. Smith PC 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: \$6,168
IMPR.: \$34,603
TOTAL: \$40,771

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story multi-family dwelling of frame construction containing 2,160 square feet of living area. The dwelling was 84 years old. Features of the building include a concrete slab foundation and a two-car detached garage. The property has a 3,855 square foot site and is located in Chicago, Jefferson Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on six comparable properties described as multi-family dwellings of frame or masonry construction that ranged in size from 2,295 to 2,681 square feet of living area. The dwellings ranged in age from 55 to 111 years old. Each comparable has the same neighborhood code as the subject property. Three of the comparables are constructed on a concrete slab foundation and three are constructed over a full unfinished basement. Two of comparables have central air conditioning. Three comparables have a two-car garage and one comparable has a 2.5-car garage. The comparables have

improvement assessments ranging from \$28,529 to \$37,236 or from \$12.34 to \$14.26 per square foot of living area. The subject's improvement assessment is \$34,603 or \$16.02 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$29,434 or \$13.63 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties improved with two-story multi-family dwellings of frame construction that range in size from 1,760 to 1,977 square feet of living area. The dwellings ranged in age from 80 to 98 years old. Each has the same neighborhood code as the subject property. Two of the comparables have a full unfinished basement; one comparable is constructed over a crawl space foundation and one comparable is constructed over a concrete slab foundation. Two comparables have a two-car garage and one comparable has a 1.5-car garage. These properties have improvement assessments ranging from \$32,291 to \$33,325 or from \$16.71 to \$18.63 per square foot of living area. Based on this evidence, the board of review requested confirmation 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 Board further finds a reduction in the subject's assessment is not warranted.

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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). 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.

The parties to the appeal submitted a total of ten comparable properties for the Board's consideration. The Board gave diminished weight in its final analysis to appellant's comparables number 3 and 4 due to their significant age disparity when compared to the subject property. Also receiving diminished weight was board of review comparable number 4, due

to its smaller size when compared to the subject and appellant's comparables 1 and 2 due to their significantly larger size when compared to the subject. Appellant's comparables numbers 2, 4 and 6 and board of review's comparables 1 and 3 also were given less weight due to the fact they have full basements which is different than the subject's concrete slab foundation. The Board finds the appellant's comparable number 5 and board of review comparables 2 and 4 are the most similar to the subject with board of review comparable number 2 being the best comparable in the record. These comparables received the most weight in the Board's analysis and have improvement assessments that ranged from \$12.34 to \$18.63 per square foot of living area. The subject's improvement assessment of \$16.02 per square foot of living area falls within the range established by the best comparables in this record and is actually below the \$16.79 per square foot assessment of board of review comparable number 2, the most similar comparable in the record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified.

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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Tracy 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 21, 2014

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.