



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

APPELLANT: Emin Tuluce  
DOCKET NO.: 09-27702.001-R-1  
PARCEL NO.: 03-24-403-002-0000

The parties of record before the Property Tax Appeal Board are Emin Tuluce, the appellant, by attorney Brian P. Liston, of Law Offices of Liston & Tsantilis, P.C. 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:** \$ 4,655  
**IMPR:** \$ 31,599  
**TOTAL:** \$ 36,254

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 9,310 square foot parcel of land improved with a 42-year old, split-level, frame and masonry, single-family dwelling, which is not owner-occupied. The improvement contains 1,609 square feet of living area as well as two full and one half-baths, a partial basement, as well as a two-car garage.

The appellant argued that there was unequal treatment in the assessment process of the subject's improvement as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data as well as photographs for five suggested comparables located within the subject's neighborhood. The properties were improved with a split-level, single-family dwelling of frame and masonry exterior construction. They range: in bathrooms from two to three baths; in age from 41 to 64 years; in size from 1,089 to 1,717 square feet of living area; and in improvement assessments from \$7.96 to \$18.18 per square foot. Amenities include a partial basement and a two-car garage. The subject's improvement assessment is \$19.64 per square foot of

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

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$36,254. The board of review submitted descriptive and assessment data relating to four suggested comparables located either within one-quarter mile's distance to the subject or within the subject's neighborhood. The properties are improved with a split-level, frame and masonry, single-family dwelling. They range: in bathrooms from two full baths to two full and one half-baths; in age from 38 to 41 years; in size from 1,391 to 1,643 square feet of living area; and in improvement assessments from \$19.65 to \$19.91 per square foot. The properties include a two-car garage, while properties #1, #3 and #4 also contain a partial basement. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the arguments 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 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 data, the Board finds that the appellant has not met this burden.

The Board finds that comparables #2 and #3 submitted by the appellant as well as comparables #3 and #4 submitted by the board of review are most similar to the subject in style, exterior construction, improvement size, age and/or amenities. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from \$17.51 to \$19.89 per square foot of living area. The subject's improvement assessment at \$19.64 per square foot is within the range established by these comparables.

Further, the Board accorded diminished weight to the remaining properties due to a disparity in improvement size.

Therefore, the Board finds that the appellant has not demonstrated that the subject is inequitably assessed and that the subject does not warrant a reduction in assessment.

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: May 18, 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.