



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

APPELLANT: Semir Sirazi  
DOCKET NO.: 09-31409.001-R-1  
PARCEL NO.: 05-27-408-012-0000

The parties of record before the Property Tax Appeal Board are Semir Sirazi, the appellant, by attorney James E. Doherty, of Thomas M. Tully & Associates in Chicago, 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:

**LAND: \$ 27,750  
IMPR.: \$ 185,133  
TOTAL: \$ 212,883**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of two improvements situated on one parcel. Dwelling #1 is a two-story, single-family dwelling of masonry construction. Dwelling #1 is 84 years old and contains 5,190 square feet of living area. Features include a full finished basement, central air conditioning, and a fireplace. Dwelling #1 is classified as a class 2-09 residential property under the Cook County Real Property Assessment Classification Ordinance.<sup>1</sup> Dwelling #2 is a one and one-half, single-family dwelling of masonry construction. Dwelling #2 is a coach house that is 84 years old and contains 890 square feet of living area. Features include a slab foundation, central air conditioning, and a two-car attached garage. Dwelling #2 is classified as a class 2-02 residential property.<sup>2</sup> The subject property is located in Wilmette, New Trier Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process and contention of law regarding only the improvement assessment for dwelling #1. The improvement assessment for dwelling #2 is not at issue in this appeal. The appellant submitted information on four suggested comparable properties for dwelling #1. The comparables are described as

<sup>1</sup> Class 2-09 is a two or more story residence, any age, 5,000 sq. ft. & over.

<sup>2</sup> Class 2-02 is a one story residence, any age, up to 999 square feet.

two-story dwellings of stucco, frame, or frame and masonry construction. The comparable properties have the same assigned classification and neighborhood codes as dwelling #1. The comparables for dwelling #1 are from 85 to 99 years old and contain from 5,154 to 6,507 square feet of living area. Each comparable has a full unfinished basement, two or three fireplaces, and a garage. Three dwellings have central air conditioning. The comparables have improvement assessments ranging from \$117,335 to \$187,539 or from \$22.26 to \$30.90 per square foot of living area. According to the appellant, dwelling #1's improvement assessment is \$196,124 or \$37.79 per square foot of living area. However, that is actually the combined improvement assessment for both of the subject's dwellings. Based on this evidence, the appellant requested that dwelling #1's improvement assessment be reduced to \$138,330 or \$26.65 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$223,874 was disclosed. The board of review submitted separate grid analyses for dwellings #1 and #2. On the grid analysis for dwelling #2, the board of review presented a description and assessment information on a property that is actually more comparable in size and design to dwelling #1 than it is to dwelling #2. Additionally, this property has the same classification and neighborhood codes as dwelling #1. This comparable is a two-story, masonry dwelling containing 6,101 square feet of living area. The comparable dwelling is one year old, and its features include a full finished basement, central air conditioning, four fireplaces, and a two-car attached garage. This comparable has an improvement assessment of \$216,507 or \$35.48 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 dwelling #1's assessment is warranted.

The appellant contends unequal treatment in dwelling #1'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.

In this appeal, only the improvement assessment for dwelling #1 is at issue. Both parties presented assessment data on a total of five suggested comparables. The board of review's only comparable was much newer than dwelling #1. As a result, it received reduced weight in the Board's analysis. The appellant's comparable #2 was much larger in size and also received reduced

weight. The Board finds the appellant's comparables #1, #3, and #4, despite differences in exterior construction, were generally similar to dwelling #1 in size, age, and location. Due to these similarities, the appellant's comparables #1, #3, and #4 received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$117,335 to \$187,539 or from \$22.26 to \$30.90 per square foot of living area. Dwelling #1's improvement assessment of \$169,805 or \$32.72 per square foot of living area falls below these assessments on a per square foot basis. After considering adjustments and the differences in both parties' comparables when compared to the dwelling #1, the Board finds the subject's improvement assessment is not equitable and a reduction in its assessment is warranted. The Board finds that dwelling #1's improvement assessment should be lowered to \$158,814 or \$30.60 per square foot of living area and that dwelling #2's improvement assessment should remain unchanged at \$26,319.

The Board finds that, after applying the reduction herein, no further reduction is warranted based on the appellant's contention of law argument.

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.



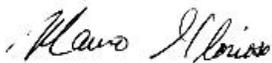
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Chairman



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Member



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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 22, 2012



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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.