



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

APPELLANT: Mohammad Arman
DOCKET NO.: 10-24460.001-R-1
PARCEL NO.: 09-24-426-003-0000

The parties of record before the Property Tax Appeal Board are Mohammad Arman, the appellant, by attorney Christopher G. Walsh, Jr. 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: \$4,522
IMPR.: \$34,628
TOTAL: \$39,150**

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2010 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story dwelling of masonry construction with 1,011 square feet of living area.¹ The dwelling was 56 years old. Features of the home include a partial unfinished basement and a one-car detached garage. The property has a 6,700 square foot site and is located in Niles, Maine Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,150. The subject property has an improvement assessment of \$34,628 or \$34.25 per square foot of living area based on the subject's original building size of 1,011 square feet. In a letter, the board of review explained that the 2010 assessment reflects the total assessment for the subject property, including the amount added after a remodeling and renovation. The board suggested the improvement assessment prior to the Home Improvement Exemption and reflective of the original building for 2010 was \$21,376 or \$21.14 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this

¹ The appellant has filed his appeal utilizing the subject building characteristics of a one-story dwelling with 1,011 square feet of living area. The subject's assessment of \$39,150 includes the additional assessment for a Home Improvement Exemption in which the appellant added a second story and approximately doubled the subject's square footage. The assessor does not modify the building's characteristics until the Home Improvement Exemption expires.

burden of proof and a reduction in the subject's assessment is not warranted.

The parties to the appeal submitted a total of eight comparable properties into the record for the Board's consideration. The comparables ranged in size from 1,011 to 1,114 square feet of living area and were all one-story dwellings. The improvement assessments for these eight properties ranged from \$18.88 to \$23.89 per square foot of living area. The subject's assessment for the portion of the dwelling prior to renovation and containing 1,011 square feet is \$21,376 or \$21.14 per square foot of living area. The Board finds the subject's improvement assessment is within the range established by the comparables in this record. The Board gave no weight to the appellant's argument that the subject property's improvement assessment reflected \$34.25 per square foot of living area. The improvement assessment of \$34,628 includes an assessment of \$13,252 for the Home Improvement Exemption but the appellant excludes the Home Improvement Exemption's square footage from his calculation of assessment per square foot of living area. The Board finds the appellant's methodology is flawed and his argument without merit. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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.



Chairman



Member



Member



Member



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 21, 2014



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.