



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

APPELLANT: Ahmad Almajthoub
DOCKET NO.: 10-25338.001-R-1
PARCEL NO.: 13-09-321-035-0000

The parties of record before the Property Tax Appeal Board are Ahmad Almajthoub, the appellant, by attorney Ellen G. Berkshire of Verros, Lafakis & Berkshire, 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: \$8,148
IMPR.: \$38,801
TOTAL: \$46,949

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 two-story dwelling of frame construction with 2,500 square feet of living area constructed on a slab foundation. The dwelling is approximately 34 years old. The property has a 5,093 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real

Property Assessment Classification Ordinance (hereinafter "Ordinance").

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales. The comparables were composed of four single family dwellings and one apartment building that ranged in size from 2,015 to 3,566 square feet of living area and in age from 83 to 106 years old. One comparable had the same neighborhood code as the subject property and none of the comparables had the same classification code as the subject property. The comparables sold from January 2010 to May 2010 for prices ranging from \$220,000 to \$305,000 or from \$109.18 to \$147.77 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$35,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$46,949. The subject's assessment reflects a market value of \$469,490 or \$187.80 per square foot of living area, including land, when applying the Ordinance level of assessment for class 2-78 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparables with the same classification code and neighborhood code as the subject property. Two of the comparables were reported to have sold in May 2007 and August 2009 for prices of \$665,000 and \$535,000 or for \$238.86 and \$195.54 per square foot of living area, including land, respectively. The board of review also provided a list of twenty sales of class 2-78 properties located in the subject neighborhood.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the comparables submitted by the appellant differed from the subject in age being from 49 to 72 years older than the subject dwelling. Additionally, comparables #1 through #4 differed significantly from the subject in size, four comparables differed from the subject in assessment neighborhood code and each differed from the subject in classification code. Based on the classification codes, one comparable was improved with a one-story dwelling and another comparable was an apartment building. The Board gives the comparable sales submitted by the appellant little weight due to the differences between the appellant's comparable sales and the subject property. The board of review provided detailed descriptive information on four comparables, two of which sold in May 2007 and August 2009 for prices of \$665,000 and \$535,000 or for \$238.86 and \$195.54 per square foot of living area, including land. These two comparables were superior to the subject in features and were 30 years newer than the subject dwelling. Nevertheless, the Board finds these comparables were superior with respect to being more comparable to the subject property than those comparables provided by the appellant. The subject's assessment reflects a market value of \$187.90 per square foot of living area, including land, which is below the price of the best comparables on a square foot basis but justified when considering the differences in age and features. Based on this evidence the Board finds 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: November 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.