



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

APPELLANT: Anis Elahi
DOCKET NO.: 10-28892.001-R-1
PARCEL NO.: 20-35-112-034-0000

The parties of record before the Property Tax Appeal Board are Anis Elahi, the appellant, by attorney Richard J. Caldarazzo of Mar Cal Law, 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 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: \$5,670
IMPR.: \$16,450
TOTAL: \$22,120

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story multi-family building of masonry construction with 5,095 square feet of building area. The building is approximately 42 years old and has six apartments. Features of the building included a full basement finished with an apartment. The property is located in Chicago, Hyde Park Township, Cook County.

The appellant marked assessment equity and contention of law as the bases of the appeal. The contention of law appears to be based on the contention the subject property was 38% vacant during 2010. Applying a 62% occupancy factor to the subject's improvement assessment of \$21,144, the appellant's counsel calculated an improvement assessment of \$13,109.

With respect to the assessment equity argument the appellant submitted descriptions and assessment information on three comparables. The data provided by the appellant indicated the comparables had improvement assessments ranging from \$3.00 to \$3.23 per square foot of building area. The appellant submitted a copy of the decision issued by the board of review establishing a total assessment for the subject of \$26,814. The appellant also indicated the subject had an improvement assessment of \$21,144 or \$4.15 per square foot of building area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$16,049.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 the evidence in the record supports a reduction in the subject's assessment.

The appellant argued in part assessment inequity 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is warranted.

The appellant in this appeal submitted assessment information on three assessment comparables to demonstrate the subject was inequitably assessed. These comparables had improvement assessments that ranged from \$3.00 to \$3.23 per square foot of building area. The subject property is smaller and newer than each of the comparables. The subject has an improvement assessment of \$4.15 per square foot of building area, which is above the range established by the comparables. The board of review did not timely submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a) & §1910.69(a)). Based on

this record the Property Tax Appeal Board finds a reduction in the subject's assessment is warranted.

As an alternative argument the appellant contends the assessment should be reduced due to vacancy. The Board gives this argument no weight. The Board finds problematic the fact that appellant's counsel developed this estimate of value based on vacancy rather than an expert in the field of real estate valuation. The Board finds that an attorney cannot act as both an advocate for a client and also provide unbiased, objective evidence of value for that client's property. Furthermore, the appellant provided no sales or market data that demonstrated the subject's assessment was excessive considering the subject's purported vacancy.

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: February 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.