



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

APPELLANT: Edward Hassan
DOCKET NO.: 10-31426.001-R-1
PARCEL NO.: 24-31-401-014-0000

The parties of record before the Property Tax Appeal Board are Edward Hassan, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher, 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: \$7,599
IMPR.: \$87,646
TOTAL: \$95,245

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction containing 6,275 square feet of living area. The dwelling is approximately 10 years old. Features of the home include a partial basement that is finished with a recreation room, central air conditioning, two fireplaces and a three-car attached garage. The property has a 14,475 square foot site and is located in Palos Heights, Worth Township, Cook County.

The appellant's appeal is based on assessment inequity with respect to the improvement assessment. In support of this argument the appellant submitted information on four comparable properties described as being improved with two-story dwellings of masonry or frame and masonry exterior construction that ranged in size from 5,034 to 5,930 square feet of living area. The dwellings ranged in age from approximately 16 to 22 years old. The appellant indicated each comparable had central air conditioning, two fireplaces and a 3-car or a 3.5-car garage. The appellant provided no information with respect to whether or not the comparables had basements. The comparables have improvement assessments ranging from \$48,321 to \$74,025 or from \$8.15 to \$13.61 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$67,017 or \$10.68 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment of \$87,646 or \$13.97 per square foot of living area was disclosed. The board of review presented descriptions and assessment information on two comparable properties improved with two-story dwellings of frame and masonry or masonry exterior construction that had 5,338 and 10,900 square feet of living area, respectively.¹ The dwellings were 4 and 10 years old. Each comparable has the same neighborhood code and classification code as the subject property. Each comparable has a full basement with one being finished, central air conditioning, three or six fireplaces and a 3-car garage. Comparable #1 had an improvement assessment of \$75,641 or \$14.17 per square foot of living area. The total improvement assessment for comparable #2 is \$151,034 or \$13.86 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 the evidence in the record does not support a reduction in the subject's assessment.

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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds the record contains six comparables submitted by the parties to support their respective positions. These properties had varying degrees of similarity to the subject dwelling. The appellant's comparables were improved with dwellings that were 6 to 12 years older than the subject dwelling, which would require positive adjustments for age. Board of review comparable #2 was significantly larger than the subject dwelling, which would require an upward adjustment for size on a square foot basis. In summation, these comparables had improvement assessments that ranged from \$8.15 to \$14.17 per square foot of living area. The subject's improvement assessment of \$13.97 per square foot of living area falls within the range established by the comparables in this record. Based on this record and considering the differences in comparables from the subject in ages and size, the Board finds the appellant did not

¹ The property characteristic sheets for board of review comparables #2 and #3 on the grid analysis disclosed each is improved with the same dwelling with a 50% prorated improvement assessment of \$75,517 on parcel.

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demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable 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.

Ronald 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: December 20, 2013

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.