



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

APPELLANT: Mohsin Sheikh
DOCKET NO.: 10-34312.001-R-1
PARCEL NO.: 30-20-407-011-0000

The parties of record before the Property Tax Appeal Board are Mohsin Sheikh, the appellant, by attorney Donald L. Schramm of Rieff Schramm Kanter & Guttman 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: \$1,437
IMPR: \$7,155
TOTAL: \$8,592

Subject only to the State multiplier as applicable.

ANALYSIS

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 and one-half story dwelling of frame and masonry construction. The dwelling is approximately 58 years old and has 1,125 square feet of living area. Features of the home include a full unfinished basement

and a two-car garage. The property has a 4,422 square foot site and is located in Calumet City, Thornton Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation and equity. In support of the overvaluation argument the appellant submitted evidence disclosing the subject property was purchased on April 21, 2009 for a price of \$25,840. The appellant submitted copies of the warranty deed and the settlement statement to document the subject's sale. In support of the equity argument, the appellant submitted information on four equity comparables. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,592 and an improvement assessment of \$7,155 or \$6.36 per square foot of living area. The subject's total assessment reflects a market value of \$96,107 or \$85.43 per square foot of living area, land included, when using the 2010 three year average median level of assessments for class 2 property of 8.94% under the Cook County Real Property Assessment Classification Ordinance as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable properties, one of which was a sale.

The appellant's attorney submitted a rebuttal brief.

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 gives no weight to the subject's sale. The appellant did not complete section IV of the residential appeal form and did not demonstrate that the subject's sale met the key elements of an arm's length transaction. The Board finds board of review comparable #2 calls into question the validity of the subject's sale. This comparable was very similar to the subject property in all characteristics. Comparable #2 sold in October 2008 for a price of \$125,000 or for \$107.20 per square foot of living area, land included. The subject's assessment reflects a market value of \$96,107 or \$85.43 per square foot of living area, including land, which is supported by the board of review's comparable sale. Based on this record the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment based on overvaluation is not justified.

The appellant also contends assessment inequity as a 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 burden of proof and a reduction in the subject's assessment based on inequity is not warranted.

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. These comparables were most similar to the subject in living area and were very similar in age, foundation, and design. These comparables had improvement assessments that ranged from \$7.78 to \$8.40 per square foot of living area. The subject's improvement assessment of \$6.36 per square foot of living area falls below the range established by the best comparables in this record. 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 based on inequity 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.