



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

APPELLANT: Mouner Zahra
DOCKET NO.: 11-21607.001-R-1
PARCEL NO.: 08-13-205-032-0000

The parties of record before the Property Tax Appeal Board are Mouner Zahra, the appellant(s); 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: \$3,624
IMPR.: \$24,093
TOTAL: \$27,717

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 6,903 square foot parcel of land improved with a 42-year old, multi-level, frame and masonry, single-family dwelling containing 1,352 square feet of living area, two and one-half baths, a fireplace, air conditioning, and a partial, finished basement. The appellant argued that the market value of the subject property is not accurately reflected in its assessed value and that the subject is inequitably assessed as the bases of the appeal.

In support of these arguments, the appellant submitted descriptions, assessment, and partial sales information on three properties suggested as comparable and located within one and one-half miles of the subject. The properties are described as multi-level, frame and masonry, single-family dwellings with

various amenities. The properties range: in age from 47 to 49 years; in size from 1,243 to 1,365 square feet of living area; and in improvement assessments from \$14.64 to \$16.67 per square foot of living area. Comparable #2 sold in January 2010 for \$247,000 or \$189.27 per square foot of living area. The remaining two comparables did not have recent sales. However, the appellant included "Zillow" estimates for all three properties. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment of \$27,717 was disclosed. The improvement assessment is \$24,093 or \$17.82 per square foot of living area. The subject's total assessment reflects a fair market value of \$292,065 or \$216.02 per square foot of living area using the Illinois Department of Revenue's 2011 three year median level of assessment for class 2 property of 9.49%.

In addition, the board of review submitted descriptive and assessment data on four suggested comparables. These properties are described as multi-level, frame and masonry, single-family dwellings located within one-quarter mile of the subject. The properties range: in age from 37 to 47 years; in size from 1,297 to 1,335 square feet of living area; and in improvement assessment from \$17.87 to \$20.32 per square foot of living area. The board of review did not provide any sales data. Based upon this evidence, the board requested confirmation of the subject's assessment.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331Ill.App.3d 1038 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the Board concludes that the evidence indicates a reduction based on market value is not warranted.

The Board finds the appellant failed to submit sufficient evidence to support a reduction in the subject's assessment. The appellant submitted three comparables, however, only one comparable sold recently. The Board finds that this one sale is insufficient to establish a market reflective of the lien date in question. The Board further finds that the estimates of value developed by a computer database are insufficient in establishing any market value. Therefore, the Board finds appellant failed to show the subject's market value as reflected by the assessment is not supported and a reduction based on market value is not warranted.

The appellant also 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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties presented a total of seven properties suggested as comparable. The Board finds the appellant's comparables #2 and #3 and the board of review's comparables most similar to the subject in location, size, design, construction, amenities and/or age. These properties range: in age from 37 to 49 years; in size from 1,243 to 1,335 square feet of living area; and in improvement assessments from \$16.11 to \$20.32 per square foot of living area. In comparison, the subject's improvement assessment of \$17.82 per square foot of living area is within the range of these comparables. Therefore, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the improvement assessment is not warranted.

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: June 20, 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.