FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Kujtim Shero
DOCKET NO.: 07-22420.001-C-1
PARCEL NO.: 13-23-204-004-0000

The parties of record before the Property Tax Appeal Board are Kujtim Shero, the appellant, by attorney Arnold G. Siegel, of Siegel & Callahan, 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:	$ 10,800
IMPR.:	$ 43,535
TOTAL:	$ 54,335

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 6,000 square feet of land improved with an 80-year old, two-story, masonry, multi-unit building. The improvement contains 5,828 square feet of living area and is a mixed-use building with two commercial units and six residential units therein.

The appellant argued that there was unequal treatment in the assessment process of the subject's improvement as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data for six suggested comparables located within a three-mile radius of the subject. They are improved with a two-story or three-story, multi-unit building of frame and masonry or masonry exterior construction. They range: in age from 85 to 105 years; in improvement size from 5,295 to 6,624 square feet of living area; and in improvements assessments from $5.66 to $7.49 per square foot. In comparison, the subject's improvement assessment is $8.42 per square foot of living area. The properties also include a partial basement and a variance in number of commercial and residential units. Based upon this analysis, 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 was $59,898. The board of review submitted descriptive and assessment data relating to four mixed-use suggested comparables. The properties are improved with a two-story, masonry, multi-unit building. They range: in age from 89 to 96 years; in improvement size from 4,800 to 5,172 square feet of living area; and in improvement assessments from $8.85 to $9.78 per square foot. The properties include a partial basement and from 4 to 5 units therein. As a result of its analysis, the board requested confirmation of the subject's assessment.

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

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 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 data, the Board finds that the appellant has met this burden.

Upon due consideration of the evidence submitted by the parties, the Board finds that the appellant's comparables #4 through #6 are most similar to the subject in style, improvement age, size, and/or amenities. In analysis, the Board accorded most weight to these comparables, which range in improvement assessments from $7.01 to $7.49 per square foot of living area. The subject's improvement assessment at $8.42 per square foot is above the range established by these comparables.

The Board accorded diminished weight to the remaining properties due to a disparity in improvement age and size.

Therefore, the Board finds that the appellant has demonstrated that the subject is inequitably assessed and that a reduction in the subject's assessment is 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.

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: July 19, 2013

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.