



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

APPELLANT: Najah Zahra
DOCKET NO.: 09-21806.001-R-1
PARCEL NO.: 16-19-411-015-0000

The parties of record before the Property Tax Appeal Board are Najah Zahra, the appellant, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, 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 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: \$3,685
IMPR.: \$20,024
TOTAL: \$23,709

Subject only to the State multiplier as applicable.

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 2009 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 two-story, multi-family building of masonry construction. The building is approximately 83 years old and has 2,110 square feet of living area. Features of the building include two apartment units, a full finished basement and a two-car garage. The property has a 3,780 square foot site and is located in Berwyn, Berwyn Township, Cook County. The subject is classified as a class 2-11 property

under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted limited information on six comparable sales.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,709. The subject's assessment reflects a market value of \$237,090 or \$112.36 per square foot of living area, including land, or \$118,545 per apartment unit, when applying the 10% level of assessment for class 2 residential properties under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four comparables to demonstrate the subject was equitably assessed. The board of review also provided a sale price for one of these comparables. Comparable #2 sold in January 2007 for a price of \$350,000 or \$145.83 per square foot of living area, including land, or \$175,000 per apartment unit.

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 of review presented four equity comparables. The Board finds the board of review's equity evidence was not responsive to the appellant's overvaluation argument. The board of review also provided a dated sale price for one of these comparables. Comparable #2 sold in January 2007, which was two years prior to the assessment date. As a result, the Board gave the board of review's evidence little weight.

The appellant submitted limited information regarding six comparable sales that sold from October 2007 to May 2009 for prices that ranged from \$130,000 to \$315,000 or from \$58.64 to

\$107.41 per square foot of living area, land included, or from \$65,000 to \$118,500 per apartment unit. In the grid analysis, the appellant provided only the comparables' parcel index number, land area, building area, age, sale date and price. Information regarding the comparables' neighborhood code, design, exterior construction and features like foundation and garages, if any, was not provided. The appellant also provided sales data sheets for each comparable as well as a map showing the location of the subject and the six comparable sales. The map revealed that the comparables were all located in Chicago, while the subject property was located in Berwyn. Although the appellant's sale properties were not shown to be all that comparable to the subject property, the Board finds that their sale prices on a unit basis actually support the subject's assessment. The sales data sheets revealed that the comparables had either two or three apartment units. Their sale prices ranged from \$65,000 to \$118,500 per apartment unit. The subject's assessment reflects a market value of \$118,545 per apartment unit that is slightly above the range established by the appellant's comparable sales. The subject's assessment seems justified given the subject's full finished basement and two-car garage. Based on this evidence, the Board finds no 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

Mark Albino

Member

[Signature]

Member

Member

Jerry White

Acting 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 24, 2015

[Signature]

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.