



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

APPELLANT: Ahmad Hosseini
DOCKET NO.: 10-21851.001-R-1
PARCEL NO.: 14-19-303-004-0000

The parties of record before the Property Tax Appeal Board are Ahmad Hosseini, the appellant, by attorney Kevin B. Hynes, of O'Keefe Lyons & Hynes, LLC 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: \$ 15,624
IMPR: \$ 49,643
TOTAL: \$ 65,267

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 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 is a 95 year-old, two-story dwelling of masonry construction containing 2,670 square feet of living area. Features of the home include a full unfinished basement. The property has a 3,720 square foot site and is located in Lake View Township, Cook County. The property is a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of these arguments, the

appellant submitted information on five suggested equity comparables and a one-page print-out of a Property Detail Report from RealQuest.com website on the 2007 sale of the subject. This report disclosed that the subject was sold to the appellant in October 2007 for \$480,000. The appellant did not submit any further information pertaining to overvaluation.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,267. The subject property has an improvement assessment of \$49,643 or \$18.59 per square foot of living area. The subject's assessment reflects a market value of \$730,056 or \$273.43 per square foot of living area, including land, when applying the 2010 three-year median level of assessment for Class 2 property under the Cook County Real Property Assessment Classification Ordinance of 8.94% 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 suggested equity comparables, the 2007 sale of the subject for \$480,000, and a list of 20 sale comparables. The sales on the list occurred from 1990 through 2007 for prices ranging from \$80,000 to \$670,000. No further information was disclosed on this list.

Conclusion of Law

The taxpayer contends assessment inequity as the 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 is not warranted.

The Board finds the best evidence of assessment equity to be board of review's comparables #1, #3, and #4. These comparables had improvement assessments that ranged from \$18.48 to \$20.28 per square foot of living area. The subject's improvement assessment of \$18.59 per square foot of living area falls within 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 holds that a reduction in the subject's assessment is not justified.

The appellant also 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 appellant failed to submit evidence of overvaluation sufficient to sustain his burden of prove. The appellant did not submit sale comparables, an appraisal, or construction cost data. As to the appellant's argument that the 2007 sale constitutes evidence of overvaluation, he did not submit evidence to establish the sale was at arm's length, such as whether the property was sold using a realtor or whether the property had been advertised on the open market. The appellant failed to submit supporting evidence of the sale, such as a settlement statement, closing statement, or the PTAX-203 Illinois Real Estate Transfer Declaration.

Therefore, the Board finds the subject's assessment is reflective of market value 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.

Chairman

K. L. Ferr

Member

JR

Member

Mark Morris

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: August 21, 2015

A. Proctor

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.