



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

APPELLANT: Rahat Chowdhury
DOCKET NO.: 11-32683.001-R-1
PARCEL NO.: 10-21-229-002-1060

The parties of record before the Property Tax Appeal Board are Rahat Chowdhury, the appellant; 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: \$ 880
IMPR.: \$ 8,158
TOTAL: \$ 9,038

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 2011 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 35 year-old condominium unit in a three-story dwelling of masonry construction. The subject property has a 100,817 square foot site, is located in Niles Township, Cook County and is classified as a Class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on 60 suggested equity comparables. Of these

comparables, the appellant highlighted four as located in the same building as the subject with 2011 assessments provided for each. A hand-written notation on these documents states that these four comparables are the same as the subject. The board of review assessed three of these comparables were at \$7,159 and one at \$7,686 for the year 2011. The appellant also submitted print-outs disclosing assessments for condos in various other buildings. The appellant highlighted seven of these, one of which is the subject. No data was provided for any of the comparables as to percentages of ownership in these buildings. Finally, the appellant submitted two black-and-white photographs of the exterior of the building in which the subject is located and a one-page letter stating that the subject is next to a major street that emits loud noises and noxious car fumes.

The board of review submitted a condominium analysis for the subject disclosing the total assessment for the subject of \$9,038. The subject property has an improvement assessment of \$8,158. In support of its contention of the correct assessment, the board of review submitted information the 2011 assessments for each of the 92 condominium units contained in the subject's building. These print-outs disclose the percentages of ownership each unit has in the building. The subject has 1.1640% ownership in the building. Five of these properties (PINs: 10-21-229-002-1002, 1011, 1012, 1045 and 1059) have the same percentage of ownership as the subject. The board of review's evidence disclosed that each of these five properties was assessed at \$9,092, slightly higher than the \$9,038 level of the subject. The print-out also discloses that three of the comparables cited by the appellant have .9220% ownership in the building; the fourth comparable has .9900% ownership.

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 five comparables of properties with the same percentage of ownership as the subject.

Each of appellant's comparables was for condominium units with ownership percentages different than that of the subject and, therefore, lacked similar characteristics to the subject.

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.

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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Tracy A. Huff

Member

Marko M. Louie

Member

[Signature]

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: February 20, 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.