



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

APPELLANT: Ahmed Shaaban
DOCKET NO.: 13-27469.001-I-1 through 13-27469.002-I-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Ahmed Shaaban, the appellant(s), by attorney Joseph G. Kusper, of Storino Ramello & Durkin in Rosemont; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
13-27469.001-I-1	20-03-315-009-0000	4,890	407	\$5,297
13-27469.002-I-1	20-03-315-012-0000	4,890	0	\$4,890

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 2013 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 two parcels of vacant land with minor improvements totaling 8,150 square feet. The property is located in Hyde Park Township, Cook County. The property is a class 1-00, vacant land or 1-90, minor improvement on vacant land, property under the Cook County Real Property Assessment Classification Ordinance.

The appellant argued there was unequal treatment in the assessment process of the land as the basis of this appeal. In support of the equity argument, the appellant submitted assessment information on a total of four properties suggested as comparable. These parcels range in size from 4,075 to 11,410 square feet and have land assessments of \$.45 or \$.1.12 per square foot. The properties are classified as 5-90, industrial minor improvements; 1-00, vacant land; and 3-15 apartment building. The assessment information for comparable #5 is listed as partial

assessment. The appellant argues that the subject should be assessed the same as the properties surrounding the subject, which are a parking lot and a multi-family building.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$10,187 and a land assessment of \$9,780 or \$1.20 per square foot. In support of its contention of the correct assessment the board of review submitted five sales comparables.

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 only one of the appellant's suggested comparables are similar to the subject. The remaining comparables are commercial properties or improved properties and have different levels of assessment. Moreover, the appellant failed to submit complete information on suggested comparable #5. The Board finds that one comparable is insufficient to determine whether the subject is inequitably assessed. Therefore, the Board finds the appellant failed to show by clear and convincing evidence that the subject is over assessed when compared to similar properties and no reduction is justified.

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.