



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

APPELLANT: Hadi Ahmadzadeh  
DOCKET NO.: 13-29750.001-R-1  
PARCEL NO.: 04-08-410-014-0000

The parties of record before the Property Tax Appeal Board are Hadi Ahmadzadeh, the appellant(s), by attorney Steven Wise, of Abbey Road Tax Consultants LLC in Chicago; 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:

**LAND:** \$11,542  
**IMPR.:** \$31,431  
**TOTAL:** \$42,973

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 a dwelling that was recently renovated from one-story to two-stories. The property has a 12,150 square foot site and is located in Northfield Township, Cook County. The subject is classified as a class 2 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 an appraisal estimating the subject property had a market value of \$399,000 as of January 1, 2011. The appraisal indicates the subject contains 4,008 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,973. The subject's assessment reflects a market value of

\$429,730, including land, when applying the 2013 level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The board's grid sheet indicates the subject contains 1,491 square feet of living area. In support of its contention of the correct assessment the board of review submitted information on four comparable sales.

At hearing, the appraiser Mr. Merzel testified that he is a Certified General Real Estate Appraiser has appraised thousands of residential properties. The Administrative Law Judge accepted Mr. Merzel, without objection from the board of review, as an expert in the valuation of residential real estate. Mr. Merzel clarified that the effective date of the appraisal is January 1, 2011 and that he inspected the property on January 16, 2013. He testified that on January 16, 2013 he found the second floor to have no heat and no working plumbing. He opined that the second floor was no habitable. In addition, he testified that he interviewed the owner of the subject property and that he was told the second floor was also uninhabitable in 2011. He continued his testimony stating that he is not a contractor but he estimated the cost to complete the second floor was \$50,000.

The board of review's representative rested on her previously submitted comparable sales and stated that the board of review would accept a valuation of the subject property of \$399,000. The appellant's attorney stated that the board of review's comparable properties have improvement assessments that are lower on a price per square foot basis than the subject's improvement assessment. The board's representative also stated that in 2013, the subject had a home improvement exemption where the first \$75,000 of the construction and remodeling permit was exempt and that the subject's current assessment reflects an additional \$6,680 to reflect the amount of the permit that is greater than \$75,000.

### **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 finds the appellant's appraisal is insufficient to support the contention that the subject is overvalued. As stated by the appraiser at hearing, the appraisal's valuation date is January 1, 2011 while the valuation date is January 1, 2013. The appraiser testified that he inspected the subject property in 2013. The Board finds any testimony from the appraiser regarding the subject's condition and habitability in 2011 was made on the basis of hearsay from his discussions with the appellant in 2013. In addition, the appraiser's estimate that \$50,000 is needed to make the second floor habitable is given no weight. The appraiser testified that he is not a contractor and that his estimate was based on hearsay statements from people not present to testify at hearing. Lastly, the Board finds the appraisal is not a reliable indicator of the subject's market value as major renovation of the subject property, including the addition of a second floor, occurred between the appraisal's valuation date of January 1, 2011 and the valuation date at issue of January 1, 2013. In addition, the Board finds the appraiser's sale comparables occurred in 2010 which the Board finds to be too distant in time from the lien date at issue to be reliable indicators of the subject's market value on January 1, 2013.

The Board finds the best evidence of the subject's market value to be the board of review's comparable sales #1, #3, and #4. These properties have sale dates in late 2011 and 2012. The board of review's comparable sales have sale prices ranging from \$218.20 to \$293.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$288.22 per square foot of living area, including land, when using 1,491 square feet of living area, which is within the range of these properties. The subject has a market value of \$107.22 per square foot of living area when using the appraiser's square footage of living area of 4,008 square feet of living area, which is below the range established by the best comparable sales in the record. Additionally, the Board did not consider the appellant's argument at hearing that the board of review's comparable properties support an assessment reduction based on equity of assessment, as the appellant's appeal is based on market value and not equity. Based on the evidence in the record, the Board finds 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

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: January 16, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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