



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

APPELLANT: Shazel Gharbi
DOCKET NO.: 13-33325.001-R-1
PARCEL NO.: 13-24-320-026-0000

The parties of record before the Property Tax Appeal Board are Shazel Gharbi, the appellant, by attorney Katherine Amari O'Dell, of Amari & Locallo 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: \$8,164
IMPR.: \$41,219
TOTAL: \$49,383

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 is improved with 2 dwellings. Improvement #1 is a two-story multi-family dwelling of masonry exterior construction with 2,652 square feet of living area. The dwelling is approximately 119 years old. Features of the building include a partial unfinished basement¹. Improvement #2 is a three-story multi-family dwelling of frame exterior construction with 3,168 square feet of living area. The dwelling is approximately 99 years old². Features of the building include a partial unfinished basement and a 1.5 car garage. The property has a 4,536 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject property is classified as class 2-11 apartment buildings under the Cook County Real Property Assessment Classification Ordinance.

¹The parties report differences in a garage for dwelling #1

² The parties report differences in age for dwelling #2.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on the same three equity comparables for dwelling #1 and dwelling #2. Each of the comparables have the same neighborhood assessment code as the subject property. The comparables are improved with two-story dwellings of masonry exterior construction that range from 88 to 102 years old. The comparables had features of varying degrees of similarity when compared to the subject. The dwellings range in size from 2,112 to 3,318 square feet of living area and have improvement assessments ranging from \$9,735 to \$21,127 or from \$2.93 to \$6.46 per square foot of living area. Based on this evidence, the appellant requested the total assessment be reduced to \$11,681.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subjects of \$49,383. Improvement #1 has an improvement assessment of \$23,093 or \$8.71 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables for dwelling #1 with the same neighborhood assessment code as the subject property. The comparables are improved with two-story dwellings of frame exterior construction that range in age from 109 to 111 years old. The comparables had features of varying degrees of similarity when compared to the subject. The dwellings range in size from 2,000 to 2,866 square feet of living area and have improvement assessments that range from \$19,816 to \$28,257 or from \$9.10 to \$10.75 per square foot of living area.

Improvement #2 has an improvement assessment of \$18,126 or \$5.72 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables for dwelling #2 with the same neighborhood assessment code as the subject property. The comparables are improved with a 1.5 story and 3 two-story dwellings of frame and masonry or masonry exterior construction that range in age from 91 to 108 years old. The comparables had features of varying degrees of similarity when compared to the subject. The dwellings range in size from 2,998 to 3,424 square feet of living area and have improvement assessments that range from \$26,640 to \$32,289 or from \$7.88 to \$9.81 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 parties submitted information on a total of 11 suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables when compared to dwelling #1 due to their larger or smaller dwelling size when compared to the subject property. The Board also gave less weight to the board of review's comparables #2 and #4 when compared

to dwelling #1 due to their smaller dwelling size when compared to the subject property. The Board finds the board of review's comparables #1 and #3 are more similar to dwelling #1 in location, age, design, dwelling size and features. These comparables had improvement assessments of \$9.10 or \$9.79 per square foot of living area. The subject's improvement assessment of \$8.71 per square foot of living area falls below the best comparables in this record.

The Board gave less weight to the appellant's comparables #1 and #2 when compared to dwelling #2 due to its slab foundation or smaller dwelling size when compared to the subject property. The Board also gave less weight to the board of review's comparable #3 when compared to dwelling #2 due to its slab foundation when compared to the subject property. The Board finds the board of review's comparables #1 and #3 are more similar to dwelling #2 in location, age, design, dwelling size and features. The Board finds the appellant's comparable #3 and the board of review's comparables #1, #2 and #4 are more similar to dwelling #2 in location, age, dwelling size and features. These comparables had improvement assessments that range from \$6.46 to \$9.81 per square foot of living area. The subject's improvement assessment of \$5.72 per square foot of living area falls below 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 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



Member



Member



Member



Acting 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: November 23, 2016



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.