



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

APPELLANT: Maz Chadid
DOCKET NO.: 13-33597.001-R-1 through 13-33597.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Maz Chadid, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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
13-33597.001-R-1	17-09-127-039-1511	4,553	103,813	\$108,366
13-33597.002-R-1	17-09-127-039-1518	185	4,239	\$4,424

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 residential condominium unit and a parking space located in a 518-unit condominium building of masonry construction. The building is 30 years old. The property has a 50,251 square foot site and is located in North Chicago Township, Cook County. The subject is classified as a class 2-99 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 Multiple Listing Service printouts for 14 sales. Also included were the property record cards for the subject, an unreadable condominium analysis which appears to include percentage of ownership information for 51 sales, and a Multiple Listing Service summary of 46 listing with sale information for 44 units sold in the building from 2010 to 2012.

The appellant's attorney failed to provide any other evidence showing the percentage of ownership information for the subject on any of the suggested comparables submitted.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$112,790. The subject's assessment reflects a market value of \$1,127,900, when applying the level of assessment for class 2 properties of 10.00% as determined by the Cook County classification ordinance.

In support of its contention of the correct assessment, the board of review submitted a sales analysis using the sales of units in the complex that sold between 2012 and 2013. The analysis indicated that the full value of the subject unit is \$1,243,530. Furthermore, the board of review submitted percentage of ownership information of most of the units in the subject's building but did not include the subject's information. Based on this analysis, the board of review requested that the subject's assessment be confirmed.

In rebuttal, the appellant argued that the board of review's comparables should be given no weight because the board of review analyst did not include the subject garage in this sales analysis. Furthermore, the comparables were based on raw, unadjusted data, and they were dissimilar to the subject as to various key property characteristics. The appellant's attorney also submitted a printout from the Cook County Recorder of Deeds showing that the subject property unit was sold with a parking space. Finally, the appellant's attorney reaffirmed the request for an assessment reduction.

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 failed to provide readable percentage of ownership information for the subject and the suggested comparables submitted. The board of review submitted percentage of ownership information for most of the appellant's comparables, but did not include the subject's percentage of ownership. The Board is unable to analyze the appellant's comparables without this relevant information. Based on this evidence 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



Acting Member

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: December 19, 2017



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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