



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

APPELLANT: Ibrahim Ziad
DOCKET NO.: 14-29577.001-R-1
PARCEL NO.: 27-07-405-016-0000

The parties of record before the Property Tax Appeal Board are Ibrahim Ziad, the appellant(s), by attorney George J. Behrens, of McCracken, McCracken & Behrens, P.C. 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 **A Reduction** 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: \$ 7,295
IMPR.: \$81,120
TOTAL: \$88,415

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 two-story, single-family dwelling of masonry construction with 5,541 square feet of living area. The dwelling is 16 years old. The property has a 26,528 square foot site and is located in Orland Township, Cook County. It is classified as Class 2-09 property under the Cook County Real Property Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables for the subject's improvement assessment and 14 equity comparables for the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$91,731. The subject property has an improvement assessment of \$81,120 or \$14.64 per square foot of living area. The subject property has a land assessment of

\$10,611, or \$0.40 per square foot of land. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, one of which reflected sale data.

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 meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of improvement assessment equity to be comparables #2 and #4 submitted by the appellant, as well as comparables #1 through #4 submitted by the board of review. These comparables were most similar to the subject in size, age, design and location, and had improvement assessments that ranged from \$13.53 to \$15.94 per square foot of living area. The subject's improvement assessment of \$14.64 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellants 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.

The Board finds the best evidence of land assessment equity to be all of the comparables submitted by the parties. These comparables were similar in size and location and had land assessments that ranged from \$0.20 to \$0.28 per square foot of land area. The subject's land assessment of \$0.40 per square foot falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment 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.