



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

APPELLANT: Karen Fann & Mohammad Ibrahim
DOCKET NO.: 14-34478.001-R-1
PARCEL NO.: 12-32-309-003-0000

The parties of record before the Property Tax Appeal Board are Karen Fann & Mohammad Ibrahim, the appellants, by Jessica Hill-Magiera, Attorney at Law, in Lake Zurich; 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: \$2,131
IMPR.: \$2,509
TOTAL: \$4,640

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2014 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 dwelling of frame exterior construction that has 979 square feet of living area. The dwelling was built in 1942. Features include a partial finished basement and a one-car detached garage. The subject's site size was not disclosed. The subject is a Class 2-05 property under the Cook County Real Property Assessment Classification Ordinance. The subject property is located in Leyden Township, Cook County, Illinois.

The appellants argued the subject property was overvalued. In support of this claim, the appellants submitted an analysis of four comparable sales located from 1.83 to 1.96 miles from the subject property. The comparables have varying degrees of similarity when compared to the subject. The comparables sold from May 2013 to December 2013 for prices ranging from \$30,000 to \$45,500 or from \$31.25 to \$47.40 per square foot of living area including land. The appellants applied adjustments to the comparables for differences when compared to the subject

in arriving at an opinion of market value for the subject property of \$37,540. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$13,475. The subject's assessment reflects an estimated market value of \$134,475 or \$137.64 per square foot of living area including land when applying Cook County's Real Property Assessment Classification Ordinance level of assessment for Class 2 property of 10%.

Based on the Property Tax Appeal Board's decision pertaining to the subject property for the 2013 tax year, the board of review offered to reduce the subject's 2014 assessment to \$12,500 since it was the second year of the triennial assessment period. The board of review did not submit any evidence showing the subject is an owner occupied residence. (See 35 ILCS 200/16-185).

The appellants were notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The appellants responded to the Property Tax Appeal Board by the established deadline rejecting the proposed assessment.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains four comparable sales for the Board's consideration. The comparables had varying degrees of similarity when compared to the subject in location, design, age, dwelling size and features. The comparables sold from May 2013 to December 2013 for prices ranging from \$30,000 to \$45,500 or from \$31.25 to \$47.40 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$134,475 or \$137.64 per square foot of living area including land, which falls above the range established by the only comparable sales contained in the record. The board of review submitted no market evidence to refute the appellant's argument or to support its assessment of the subject property. Therefore, a reduction in the subject's assessment is warranted.

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.