



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

APPELLANT: Haitham Ramadan  
DOCKET NO.: 15-27020.001-R-1  
PARCEL NO.: 27-02-213-011-0000

The parties of record before the Property Tax Appeal Board are Haitham Ramadan, the appellant, 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:

**LAND:** \$7,525  
**IMPR.:** \$58,393  
**TOTAL:** \$65,918

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 2015 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 masonry construction. The dwelling is 13 years old and has 4,810 square feet of living area. Features of the home include a full finished basement, central air conditioning, three fireplaces and a three-car garage. The property has a 15,050 square foot site and is located in Orland Park, Orland Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables with the same neighborhood and classification codes as the subject. The appellant did not provide information on the comparables' proximity to the subject; however, their parcel index numbers indicate they are not located near the subject. The comparables are improved with two-story dwellings of masonry or frame and masonry construction that are from 17 to 22 years old. Each comparable

has central air conditioning, one or two fireplaces, from two-car to four-car garages and a full basement, two of which have finished area. The appellant's grid analysis indicates the dwellings range in size from 4,724 to 4,910 square feet of living area, and their improvement assessments range from \$41,067 to \$46,469 or from \$8.69 to \$9.47 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$44,300 or \$9.21 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$65,918 was disclosed. The subject property has an improvement assessment of \$58,393 or \$12.14 per square foot of living area. The board of review presented descriptions and assessment information on four suggested comparable properties with the same neighborhood and classification codes as the subject. One of the comparables is located in the same block as the subject, and the other three comparables are located one-quarter mile from the subject property. The comparables are improved with two-story dwellings of masonry or frame and masonry construction that are 13 years old. Each comparable has a full basement, central air conditioning, a fireplace, and a garage. The comparable dwellings range in size from 4,407 to 4,789 square feet of living area, and their improvement assessments range from \$55,265 to \$61,467 or from \$12.14 to \$12.84 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

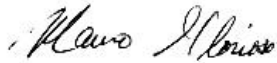
The appellant's attorney submitted a rebuttal brief. Counsel asserted that board of review comparables #1 through #3 were not comparable to the subject in size.

### **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 presented assessment data on a total of seven suggested comparables. Although the appellant's comparables had the same assigned neighborhood code as the subject, their parcel index numbers revealed they were not located near the subject. The Board also finds the appellant's comparables #2 and #3 were somewhat older than the subject. Due to these differences, the appellant's comparables received reduced weight in the Board's analysis. The Board finds the best evidence of assessment equity to be the board of review's comparables. These comparables were the same age as the subject and were located in close proximity to the subject. Moreover, board of review comparable #3 was most similar to the subject in living area. The board of review comparables had improvement assessments that ranged from \$12.14 to \$12.84 per square foot of living area. The subject's improvement assessment of \$12.14 per square foot of living area is identical to the improvement assessment at the low end of 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: May 15, 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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