



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

APPELLANT: Ali Zahedi  
DOCKET NO.: 15-33141.001-R-1  
PARCEL NO.: 17-08-120-016-0000

The parties of record before the Property Tax Appeal Board are Ali Zahedi, the appellant, by attorney Timothy E. Moran of Schmidt Salzman & Moran, Ltd. 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:** \$8,127  
**IMPR.:** \$55,212  
**TOTAL:** \$63,339

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 is improved with two buildings. Building #1 is composed of a three-story multi-family dwelling of frame construction with 3,885 square feet of living area. The building is 125 years old with features that include a full unfinished basement and four units. Building #2 is composed of a two-story single-family dwelling of frame construction with 724 square feet of living area. This building is 114 years old. The property has a 2,709 square foot site and is located in Chicago, West Chicago Township, Cook County. Building #1 is classified as a class 2-11 property and building #2 is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. With respect to building #1 the appellant provided five comparables improved with three, two-story multi-family buildings and two, three-story multi-family buildings. The

comparables range in age from 17 to 127 years old. Three comparables have full basements with two being finished with apartments, two comparables have central air conditioning and three comparables have a 2-car or a 3-car garage. Two comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$26,948 to \$34,341 or from \$7.15 to \$8.80 per square foot of living area. Based on this evidence the appellant requested the improvement assessment be reduced to \$31,740 or \$8.17 per square foot of living area.

With respect to building #2 the appellant used five comparables improved with two-story dwellings of frame or masonry construction that range in size from 840 to 1,164 square feet of living area. The dwellings range in age from 86 to 133 years old. Three comparables have a full or partial unfinished basement and three comparables have a 2-car or a 3-car garage. Four of the comparables have a different assessment neighborhood code than subject property. These properties have improvement assessments ranging from \$10,139 to \$21,921 or from \$10.72 to \$20.45 per square foot of building area. Based on this evidence the appellant requested the building improvement be reduced to \$8,172 or \$11.29 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$63,339. Building #1 has an improvement assessment of \$36,132 or \$9.30 per square foot of living area. Building #2 has an improvement assessment of \$19,080 or \$26.35 per square foot of living area.

With respect to building #1 the board of review used four comparables improved with three, three-story and one two-story multi-family buildings that range in size from 3,528 to 3,960 square feet of living area. The buildings range in age from 103 to 125 years old. Three comparables have full unfinished basements and one comparable has central air conditioning. Each comparable has the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$36,056 or from \$44,189 or from \$10.22 to \$11.31 per square foot of living area.

With respect to building #2 the board of review provided four equity comparables improved with two-story dwellings of frame or frame and masonry construction that range in size from 850 to 1,928 square feet of living area. The dwellings range in age from 127 to 137 years old. Each comparable has a partial or full unfinished basement. Two comparables have central air conditioning and two comparables have a two-car garage. Each comparable has the same assessment neighborhood code as the subject property. The property characteristic sheet associated with building #2 submitted by the board of review disclosed this property had a slab foundation and a two-car attached garage. The comparables have improvement assessments ranging from \$22,601 to \$63,310 or from \$26.59 to \$37.14 per square foot of living area.

### **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.

With respect to building #1 the parties submitted nine comparables submitted by the parties to support their respective positions. The Board finds the best comparables with respect to this building are appellant's comparable #4 and board of review comparables #1, #2 and #4. These properties are most similar to the subject in location, style, age and features. These properties have improvement assessments ranging from \$8.67 to \$11.31 per square foot of living area. Building #1 on the subject property has an improvement assessment of \$9.30 per square foot of living area, which is within the range established by the best comparables. The Board gave less weight to appellant's comparables #1 and #2 due to differences from the subject in age, style and/or location. The Board gave less weight to board of review comparable #3 due to its different style and inferior slab foundation.

With respect to building #2 the parties submitted assessment information on nine comparables to support their respective positions. The Board gives most weight to appellant's comparable #5 and board of review comparables #1 and #2. These properties were most similar to the subject property in location and size. These properties have improvement assessments ranging from \$20.45 to \$28.46 per square foot of living area. Building #2 on the subject property has an improvement assessment of \$26.35 per square foot of living area, which is within the range established by the best comparables in the record. Less weight was given the remaining comparables due to differences from the subject dwelling in location and/ or size

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvements were 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

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