



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

APPELLANT: Semir Sirazi
DOCKET NO.: 16-20693.001-R-1
PARCEL NO.: 05-27-408-012-0000

The parties of record before the Property Tax Appeal Board are Semir Sirazi, 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 **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: \$30,000
IMPR.: \$159,600
TOTAL: \$189,600

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 2016 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 two improvements situated on one parcel. Dwelling #1 is a 2-story dwelling of masonry exterior construction with 6,066 square feet of living area. The dwelling is approximately 91 years old. Features of the home include a full finished basement, central air conditioning and four fireplaces. Dwelling #2 is a 2-story coach house of masonry exterior construction with 526 square feet of living area. The dwelling is approximately 91 years old. Features of the home include central air conditioning. The property has a 15,000 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-09 & 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and contention of law as the bases of the appeal. In support of the inequity argument for dwelling #1 the appellant submitted information on five

equity comparables with the same classification code as the subject property. Four of the homes have a different neighborhood code than the subject property. The comparables are improved with 2-story dwellings of frame, masonry or frame and masonry exterior construction that range in age from 61 to 103 years old. The comparables have partial or full basements, three of which have finished areas, central air conditioning, one to four fireplaces and 2-car to 4-car garages. The dwellings range in size from 5,552 to 6,209 square feet of living area and have improvement assessments ranging from \$79,049 to \$128,813 or from \$14.24 to \$21.77 per square foot of living area.

The appellant also submitted information on five equity comparables for dwelling #2. Four of the comparables have the same classification code as the subject property. The homes have a different neighborhood code than the subject property. The comparables are improved with 1-story and 1.5-story dwellings of frame, masonry or frame and masonry exterior construction that range in age from 63 to 144 years old. Three of the comparables have full basements, one of which has finished area; three of the comparables have central air conditioning and four comparables have 1.5-car to 3-car garages. The dwellings range in size from 840 to 1,686 square feet of living area and have improvement assessments ranging from \$1,499 to \$18,117 or from \$1.78 to \$17.11 per square foot of living area.

The appellant's attorney also submitted a brief requesting "the 2016 assessment on the subject be revised to reflect a building assessed value for dwelling #1 of \$20.87 per square foot of living area and for dwelling #2 of \$17.05 per square foot of living area (median of the comparables cited) which indicates a revised assessment of \$165,565." Based on this evidence, the appellant requested the subject's 2016 improvement assessment be reduced to \$135,565.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$190,185. The subject property has an improvement assessment of \$160,185 or \$26.41 per square foot of living area. In support of its contention of the correct assessment for dwelling #1 the board of review submitted information on four equity comparables with the same neighborhood code as the subject property. One of the homes has a different classification code than the subject property. The comparables are improved with 2-story dwellings of frame or masonry exterior construction that range in age from 7 to 111 years old. The comparables have full basements, three of which have finished areas and one to four fireplaces. Two of the comparables have central air conditioning and three comparables have 1.5-car to 3-car garages. The dwellings range in size from 2,134 to 5,848 square feet of living area and have improvement assessments ranging from \$6,868 to \$232,852 or from \$3.22 to \$39.82 per square foot of living area.

The board of review failed to provide equity comparables for dwelling #2. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

The parties submitted information on a total of nine suggested equity comparables for dwelling #1 for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #2, #4 and #5 due to their distant location when compared to the subject property. Less weight was also given to board of review comparables #3 and #4 due to their dissimilar age and/or significantly smaller dwelling size when compared to the subject property. The Board finds the appellant comparables #3 and the two remaining board of review comparables are more similar when compared to the subject in location, age, dwelling size, design and most features. These comparables have improvement assessments ranging from \$117,000 to \$232,852 or from \$20.87 to \$39.82 per square foot of living area. Dwelling #1's improvement assessment of \$150,658 or \$24.84 per square foot of living area falls within the range established by the best comparables contained in this record.

The appellant also submitted information on a total of five suggested equity comparables for dwelling #2 for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #2 and #4 due to their dissimilar ages when compared to the subject property. Less weight was also given to the appellant's comparable #5 as this property appears to be an outlier when comparing its improvement assessment to the other comparables in this record. The Board finds appellant's comparable #3 is similar when compared to the subject in age and some features. This comparable has an improvement assessment of \$17.05 per square foot of living area. Dwelling #2's improvement assessment of \$18.11 per square foot of living area falls above the best comparable contained in this record.

Based on this record, the Board finds a reduction in the assessments is 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: August 20, 2019



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Semir Sirazi, by attorney:
Timothy E. Moran
Schmidt Salzman & Moran, Ltd.
111 West Washington Street
Suite 1300
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602