



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

APPELLANT: Sheraz Darr
DOCKET NO.: 16-20769.001-R-1
PARCEL NO.: 10-13-116-059-0000

The parties of record before the Property Tax Appeal Board are Sheraz Darr, the appellant, by attorney Noah J. Schmidt, 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: \$5,400
IMPR.: \$18,062
TOTAL: \$23,462

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 a two-story dwelling of frame construction. The dwelling is approximately 94 years old and has 1,496 square feet of living area. Features of the home include a full finished basement and central air conditioning. The property has a 6,000 square-foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based upon overvaluation and assessment equity. In support of the overvaluation argument, the appellant submitted limited evidence disclosing the subject property was purchased on December 8, 2014, for a price of \$105,001. The appellant failed to complete Section IV - Recent Sale Data of the residential appeal form and only provided the subject's sale date and price. The appellant did not answer questions that asked if the subject's sale was a

transfer between related parties; if a realtor handled the transaction; if the subject had been advertised for sale; if the property had been advertised for sale and for how long; and if the property sold in settlement of a foreclosure. To document the sale, the appellant submitted a copy of the settlement statement, which disclosed the seller was Fannie Mae and commissions were paid to two realty firms.

In support of the inequity argument, the appellant presented information on five equity properties with the same neighborhood and classification codes as the subject. The comparables are improved with two-story dwellings of frame, frame and masonry or stucco construction. The dwellings are from 93 to 123 years old and contain from 1,480 to 1,599 square feet of living area. The appellant did not provide any information regarding the comparables' foundations. One comparable has a 2-car garage. The comparables have improvement assessments that range from \$14,669 to \$17,397 or from \$9.71 to \$10.88 per square foot of living area. Based upon this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,462. The subject's assessment reflects a market value of \$238,678 or \$159.54 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for class 2 property of 9.83% under the Cook County Real Property Assessment Classification Ordinance as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$18,062 or \$12.07 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted only equity evidence. The board of review presented descriptions and assessment information on four comparable properties that have the same neighborhood and classification codes as the subject. The comparables were described as being located either on the same block or a quarter-mile from the subject property. The comparables are improved with two-story dwellings of frame construction. The dwellings are from 82 to 98 years old and contain from 1,226 to 1,792 square feet of living area. The comparables have full basements, with two having finished areas. Two comparables have 2-car garages. The comparable properties have improvement assessments that range from \$17,605 to \$22,601 or from \$12.61 to \$14.36 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part that 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 appellant did not meet this burden of proof and a reduction in the subject's assessment based on overvaluation is not warranted.

The appellant indicated the subject sold in December 2014 for a price of \$105,001; however, the Board finds the appellant did not provide sufficient evidence to establish that the subject's sale was an arm's length transaction. The appellant failed to complete Section IV – Recent Sale Data

of the residential appeal form. The appellant did not answer questions that asked if the parties were related; whether the property was exposed on the open market; the amount of time the property was advertised, if any; and whether the sale was the result of a foreclosure due to the settlement statement identifying Fannie Mae as the seller. The Board finds, due to the lack of information regarding the subject's sale, the appellant failed to provide sufficient evidence to challenge the correctness of the assessment so as to shift the burden of proof to the Cook County Board of Review. (86 Ill.Admin.Code §1910.63(a)&(b)).

The taxpayer also contends assessment inequity as an alternate 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 based on inequity is not warranted.

The parties presented assessment data on a total of nine suggested comparables. The Board finds none of the comparables have central air conditioning like the subject. The Board also finds the appellant did not provide any information on the comparables' foundations. Consequently, the Board gave little weight to the appellant's comparables due to the lack of descriptive information about the improvements which prevents a meaningful analysis to determine the similarities of the comparables to the subject property.

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. The Board finds these comparables, despite their lack of central air conditioning, are very similar to the subject in location, story height, frame construction, age and living area. In addition, all four comparables have full basements like the subject, with two having finished areas like the subject. The board of review comparables have improvement assessments that range from \$17,605 to \$22,601 or from \$12.61 to \$14.36 per square foot of living area. The subject's improvement assessment of \$18,062 or \$12.07 per square foot of living area falls below the range established by the best comparables in this record on a per square foot basis. The Board considered adjustments and differences in the comparables when compared to the subject. The subject property was described as having central air conditioning, while the board of review comparables were described as not having this feature. The Board finds the subject enjoyed the superior attribute of central air conditioning yet had an improvement assessment on a per square foot basis that was less than the board of review comparables, thus demonstrating the subject property is not inequitably assessed. 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 based on assessment inequity 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

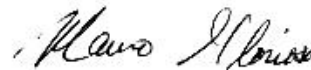
Member

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: 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

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