



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

APPELLANT: Reza Hashemian
DOCKET NO.: 17-35571.001-R-1
PARCEL NO.: 13-30-305-028-0000

The parties of record before the Property Tax Appeal Board are Reza Hashemian, the appellant(s); 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: \$4,059
IMPR.: \$9,744
TOTAL: \$13,803

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 2017 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 a 92 year-old, one-story dwelling of frame construction containing 580 square feet of living area. Features of the subject include a full unfinished basement and a one-car garage. The property has a 3,690 square foot site in Chicago, Jefferson Township, Cook County. The subject is classified as a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted a settlement statement disclosing the subject property was purchased on August 27, 2014 for \$110,200. The subject's sale price reflects a market value of \$190.00 per square foot of living area including land. The appellant also submitted an appraisal estimating the subject property had a market value of \$110,000 as of September 7, 2014. The appellant provided

information in Section IV–Recent Sale Data of the Residential Appeal that the subject was not transferred between related parties; and was sold by a realtor. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$11,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,803. The subject's assessment reflects a market value of \$138,030, or \$237.98 per square foot of living area, when applying the 2017 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on four suggested comparable properties that sold from 2014 through 2017. These properties ranged from 580 to 857 square feet of living area including land, or for prices ranging from \$250.00 to \$339.66 per square foot.

Conclusion of Law

The appellant contends 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 is not warranted.

The subject was sold in 2014, three years prior to the lien year and in a prior general assessment period. The subject property is in Jefferson Township, Cook County. The general assessment period for properties in counties of at least 3,000,000 inhabitants, such as Cook County, is every three years. 35 ILCS 200/9-220; 86 Ill.Admin.Code §1910.5(b)(12). The general assessment period for Jefferson Township begins in 2015 and renews every three years thereafter. Cook County, Ill., Code of Ordinances, ch. 74, §§31-32. Likewise, the appraisal reported the estimated market value effective in 2014. The Board finds the evidence of the 2014 sale and appraisal to be unreliable evidence of the market value of the subject in a later general assessment period and in the instant lien year of 2017.

The remaining documentary evidence in the record consists mainly of the board of review's four suggested comparable sales. Three of the them sold from 2015 to 2017, each within the current relevant general assessment period. These sold from \$250.00 to \$339.66 per square foot of living area including land. The Board finds these properties to be the best evidence in the record of the subject's market value. The subject's assessment reflects a market value of \$237.98 per square foot of living area including land, which is below the range established by the best comparable sales in this record. Based on this evidence, the Board finds 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: February 18, 2020



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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