



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

APPELLANT: Shawn Rafie
DOCKET NO.: 17-44821.001-R-1
PARCEL NO.: 29-07-408-062-0000

The parties of record before the Property Tax Appeal Board are Shawn Rafie, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$1,093
IMPR.: \$1,310
TOTAL: \$2,403

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 consists of a multi-level dwelling of frame and masonry exterior construction with 930 square feet of living area. The dwelling was constructed in 1962 and is approximately 55 years old. The home features a partial basement finished with a recreation room. The property has a 4,375 square foot site and is located in Harvey, Thornton Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales, three of which are located within the subject's neighborhood code. The comparables have sites that range in size from 3,875 to 8,040 square feet of land area. The comparables are improved with multi-level dwellings with either 919 or 923 square feet of living area. The dwellings were built from 1969 to 1971. Each

comparable has a partial basement finished with a recreation room. The comparables sold from January 2016 to November 2017 for prices ranging from \$3,750 to \$26,000 or from \$4.08 to \$28.29 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$2,133. The requested assessment would reflect a total market value of \$21,330 or \$22.94 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$5,140. The subject's assessment reflects a market value of \$51,400 or \$55.09 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within the subject's neighborhood code. Board of review comparable #4 is the same property as appellant's comparable #3. The comparables have sites that range in size from 4,125 to 5,292 square feet of land area. The comparables are improved with similar class 2-34 multi-level dwellings of frame or frame and masonry exterior construction ranging in size from 893 to 919 square feet of living area. The dwellings range in age from 45 to 50 years old. Each comparable has a partial basement finished with a recreation room, one comparable has central air conditioning and two comparables each have a 1.5-car garage. The comparables sold from October 2016 to August 2017 for prices ranging from \$4,700 to \$26,000 or from \$5.12 to \$28.29 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant's counsel submitted rebuttal comments critiquing the comparable sales provided by the board of review. Counsel argued that board of review comparables #1 and #3 are not comparable as each has a garage unlike the subject. Counsel noted that board of review comparable #2 is an acceptable comparable sale and board of review #4 is a duplicate comparable sale as it is the same as appellant's comparable sale #3. In a rebuttal grid analysis, counsel reiterated that the appellant's comparable sales, along with board of review comparable sale #2 are the best comparable sales in the record and contended the subject's assessment should be reduced.

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

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board, as one comparable was common to both parties. The

Board has given less weight to appellant's comparable sale #1 due to its larger lot size and distance from the subject. The Board has also given less weight to appellant's comparable #4 and board of review comparable sale #2 as their sale prices appear to be outliers when compared to the other sales in the record. The Board has given reduced weight to board of review comparables #1 and #3 as each has a garage, not a feature of the subject.

The Board finds the best evidence of market value to be the remaining comparable sales in the record, which includes the common comparable. These comparables are similar to the subject in location, dwelling size, design, age and features. The properties sold from August to November 2017 for prices ranging from \$21,100 to \$26,000 or from \$22.86 to \$28.29 per square foot of living area, including land. The subject's assessment reflects a market value of \$51,400 or \$55.09 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this record, the Board finds a reduction in the subject's assessment is warranted.

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:

April 18, 2023



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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