



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

APPELLANT: Amer Ardati
DOCKET NO.: 18-31793.001-R-1
PARCEL NO.: 14-29-308-035-0000

The parties of record before the Property Tax Appeal Board are Amer Ardati, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board (PTAB) 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: \$21,427
IMPR.: \$79,225
TOTAL: \$100,652

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 2018 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 masonry exterior construction with approximately 2,584 square feet of living area.¹ The dwelling was built in 1994. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a 2-car garage. The property has approximately a 2,976 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The Board finds the best evidence of the description for the subject property was found within the appellant's appraisal disclosing the subject dwelling has 2,584 square feet of living area, in addition to other specific details. The appraisal disclosed the appraiser had completed a visual inspection of the interior and exterior areas of the subject property and also provided a detailed description with photographs and a building sketch of the dimensions of the subject dwelling with area calculations.

In the legal brief submitted by the appellant's attorney, the appellant contends both assessment inequity and overvaluation as the bases of the appeal. The appellant's attorney asserted within the legal brief "The subject property's improvement assessment is not uniform with similar properties as required by Article IX of the Illinois Constitution. ILL. CONST. art IX, § 4 (a) and (b)." In support of the assessment inequity argument, the appellant submitted information on four equity comparables that are located within the same neighborhood code as the subject property. The comparables are described as class 2-78, three-story or two-story dwellings of masonry exterior construction ranging in size from 2,396 to 2,563 square feet of living area. The dwellings range in age from 19 to 30 years old. Each comparable has a basement, two of which have finished area, central air conditioning, and either a 2-car or a 2.5-car garage. Three comparables have either one or two fireplaces. The four equity comparables have improvement assessments ranging from \$64,744 to \$78,592 or from \$25.86 to \$30.66 per square foot of living area. Based on the assessment inequity argument, the appellant requested the subject's total assessment should not be more than \$87,386 with a reduced improvement assessment of \$65,959 or \$25.53 per square foot of living area.

With respect to the overvaluation argument, the appellant's attorney within the legal brief asserted that "The Property Tax Code requires that property be valued at its fair cash value for property tax purposes 35 ILCS 200/9-145 and 150, see also Cook Cty. Ord. Ch. 74, Art. II, Div. 2, Sec. 74-64." In support of this argument the appellant submitted information on three comparable sales that are located within the same neighborhood code as the subject property. The appellant's comparable sale grid analysis #1 is the same as the appellant's equity grid analysis comparable #3. The comparable sales are described as class 2-78, two-story dwellings of masonry exterior construction ranging in size from 2,476 to 2,624 square feet of living area. The dwellings range in age from 21 to 30 years old. Each comparable has a basement, one of which has finished area, central air conditioning, and either a 2-car or a 2.5-car garage. One comparable has a fireplace. The three comparables have from 2,706 to 3,250 square foot sites that sold from September 2015 through August 2017 for prices ranging from \$902,500 to \$1,075,000. Based on this evidence, the appellant requested that the subject's assessment should reflect a total market value of not more than \$921,300.

In further support of the overvaluation argument, the appellant submitted an appraisal prepared by Michael Micenko, a licensed appraiser, estimating the subject property has an appraised value of \$1,020,000 as of November 10, 2015. The assignment type was a refinance transaction and the property rights appraised were the fee simple interests. In estimating the market value, the appraiser developed the sales comparison approach to value using three comparable sales that sold from April to September 2015 with adjusted sale prices ranging from \$982,800 to \$1,113,300. Purportedly, the appellant's attorney further argued "The subject's total assessment should be reduced to 10% of the market value demonstrated herein pursuant to the Cook County Real Property Classification Ordinance, or the level of assessment for Class 2 real estate in Cook County as determined by, the Illinois Department of Revenue's annual sales ratio studies for class 2 property for the previous three years pursuant to PTAB Rule 1910.50(c)(2)."

In the petition and based on the foregoing equity and market value evidence, the appellant's attorney concluded the subject's total assessment should be reduced to not more than \$87,386. The requested assessment would reflect a total market value of \$873,860 or \$338.18 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% and using a dwelling size of 2,584 square feet of living area.

The appellant's submission included a copy of the "Cook County Board of Review" final decision for the 2018 tax year disclosing the subject has a total assessment of \$114,539. The subject's assessment reflects a market value of \$1,145,390 or \$443.26 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 subject has an improvement assessment of \$93,112 or \$36.03 per square foot of living area.

The board of review did not submit any evidence of its assessment of the subject property or refute any of the appellant's arguments and was found to be in default by a letter issued on June 11, 2020.

Conclusion of Law

Initially, the Board finds the board of review did not timely submit any evidence in support of its assessment of the subject property or to refute the evidence submitted by the appellant as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board and is in default pursuant to Section 1910.69(a) of the rules of the Board. (86 Ill.Admin.Code §1910.40(a); 1910.69(a)).

The appellant contends in part assessment inequity as 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 Board finds the only evidence of assessment equity are the four equity comparables provided by the appellant. The Board gives less weight to the appellant's equity comparable #1 due to its dissimilar story height. The Board finds the appellant's remaining equity comparables are similar to the subject in story height, dwelling size, age, and/or other features. These three equity comparables have improvement assessment ranging from \$65,720 to \$78,592 or from \$27.43 to \$30.66 per square foot of living area. The subject's improvement assessment of \$93,112 or \$36.03 per square foot of living area falls above the range established by the three best comparables in this record. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

Alternatively, 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).

With respect to the appellant's overvaluation argument, the Board finds that two of the three comparables sales provided in the appellant's grid analysis sold in 2015 and 2016 and the November 10, 2015 effective date of the subject's appraisal are dated and less probative of the subject's market value as of the January 1, 2018 assessment date at issue. In addition, the Board also finds the appellant's one remaining comparable sale #3 does not by itself provide sufficient evidence to establish the market value of the subject property. The Board finds that after considering the reduction to the subject's assessment based on assessment inequity, a further reduction to the subject's assessment based on the market value argument 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

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 21, 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

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

APPELLANT

Amer Ardati, by attorney:
Stephanie Park
Park & Longstreet, P.C.
1620 W Colonial Parkway
Inverness, IL 60067

COUNTY

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