



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

APPELLANT: Shoab Akhoon
DOCKET NO.: 18-34431.001-R-1
PARCEL NO.: 15-10-103-056-0000

The parties of record before the Property Tax Appeal Board are Shoab Akhoon, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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: \$2,310
IMPR.: \$17,096
TOTAL: \$19,406

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 two improvements situated on one parcel. Dwelling #1 is a two-story dwelling of frame exterior construction with 1,232 square feet of living area. The dwelling is approximately 113 years old and features an unfinished basement and a 1-car garage. Dwelling #2 is a one-story dwelling of masonry exterior construction with 426 square feet of living area. The dwelling is approximately 121 years old and features a basement with finished area and a 1-car garage. The property has a 3,300 square foot site and is located in Melrose Park, Proviso Township, Cook County. Under the Cook County Real Property Assessment Classification Ordinance, dwelling #1 is classified as a class 2-05 property and dwelling #2 is classified as a class 2-02 property.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity

comparables for dwelling #1. The appellant did not present any information regarding dwelling #2. The comparables are class 2-05 dwellings that are located in the same neighborhood code as the subject and have varying degrees of similarity to the subject in age, dwelling size and features. The comparables have improvement assessments ranging from \$13,381 to \$16,585 or from \$8.85 to \$9.60 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$11,408 or \$9.26 per square foot of living area for dwelling #1.

The board of review submitted three "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,406. The subject property has an improvement assessment of \$17,096 or \$10.31 per square foot of living area, for the combined square footage of the two dwellings. The board of review included comments indicating that the subject property included two improvements and in two of the "Board of Review Notes on Appeal" stated that parcel identification numbers were for reference only.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables for dwelling #1 all of which are located in a different city than the subject property. The comparables for dwelling #1 are class 2-05 dwellings and have varying degrees of similarity to the subject in age, dwelling size and features and have improvement assessments that range from \$14,692 to \$21,654 or from \$12.24 to \$17.35 per square foot of living area.

In further support of its contention of the correct assessment, the board of review submitted four equity comparables for dwelling #2 which are located in the same assessment neighborhood code as the subject property. The comparables are improved with class 2-02 dwellings that have varying degrees of similarity to the subject in location, age, dwelling size and features and have improvement assessments that range from \$7,520 to \$11,049 or from \$12.75 to \$13.68 per square foot of living area.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of 13 equity comparables for the Board's consideration. The Board finds that the appellant failed to submit any evidence or information regarding dwelling #2 located on the subject site, while the board of review submitted two sets of equity comparables one for each of the two dwellings. However, the Board finds that neither of the parties' comparables are particularly similar to the subject. Five of the board of review comparables are

located in a city other than the subject's and the appellant's comparables fail to address the second improvement located on the subject site. Nevertheless, the Board shall decide based on the weight and equity of the evidence, regardless of the quality of the evidence.

The comparables submitted have varying degrees of similarity to the subject in location, age, dwelling size and features. These comparables had improvement assessments that ranged from \$7,520 to \$21,654 or from \$8.85 to \$17.35 per square foot of living area. The subject's improvement assessment of \$17,096 or \$10.31 per square foot of living area falls within the range established by the comparables in this record. After considering adjustments to the comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: August 24, 2021



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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