



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

APPELLANT: Shoab Akhoon
DOCKET NO.: 18-50288.001-R-1
PARCEL NO.: 15-03-350-010-0000

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 **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: \$7,246
IMPR.: \$35,336
TOTAL: \$42,582

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 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 consists of a two-story building of masonry construction with 6,030 square feet of building area. The building is approximately 109 years old and has an unfinished basement. The property has a 10,352 square foot site, and is located in Melrose Park, Proviso Township, Cook County. The subject is classified as a class 2-12 mixed-use property under the Cook County Real Property Assessment Classification Ordinance. The appellant indicated the subject property is not an owner-occupied residence.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted the prior year's 2017 Property Tax Appeal Board decision and information on four equity comparables that have different neighborhood codes than the subject property. The comparables are described as class 2-12 mixed-use buildings of masonry exterior construction ranging in size from 3,787 to 5,898 square

feet of building area. The buildings range in age from 43 to 87 years old and have unfinished basements. One comparable has central air conditioning. Three comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$22,052 to \$35,287 or from \$5.80 to \$5.98 per square foot of building area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$35,336 or \$5.86 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$47,279. The subject property has an improvement assessment of \$40,033 or \$6.64 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables with the same neighborhood code as the subject property. The comparables are described as class 2-12, mixed-use buildings of masonry or frame and masonry exterior construction ranging in size from 2,400 to 5,748 square feet of building area. The buildings range in age from 61 to 93 years old and have unfinished basements. One comparable has central air conditioning. Each comparable has a 2-car, a 2.5-car, or a 4-car garage. The comparables have improvement assessments ranging from \$26,627 to \$41,787 or from \$7.27 to \$11.09 per square foot of building area. Based on this evidence, the board of review requested that the 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 met this burden of proof, and a reduction in the subject's assessment is warranted.

The parties submitted eight suggested comparables for the Board's consideration, none of which are truly similar to the subject property due to differences in dwelling size and/or age when compared to the subject. Nevertheless, the Board finds the best evidence of assessment equity in the record to be the appellant comparable #4 and board of review comparable #3 which are significantly closer in dwelling size to the subject property than the other comparables. However, the comparables have newer aged dwellings and a garage, unlike the subject. These comparables have improvement assessments of \$35,287 and \$41,787 or \$5.98 and \$7.27 per square foot of building area. The subject has an improvement assessment of \$40,033 or \$6.64 per square foot of building area is bracketed by the two most similar comparables in this record. After considering adjustments to the two most similar comparables for differences from the subject, including but not limited to their newer aged dwellings and garages, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement assessment is excessive and a reduction commensurate with the appellant's request is 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

Shoaib Akhoon, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

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