



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

APPELLANT: Haris Abdic
DOCKET NO.: 19-39595.001-R-1
PARCEL NO.: 02-21-209-003-0000

The parties of record before the Property Tax Appeal Board are Haris Abdic, the appellant, 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: \$3,465
IMPR.: \$37,535
TOTAL: \$41,000

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 2019 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 stucco exterior construction with 2,850 square feet of living area. The dwelling is approximately 67 years old. Features of the home include a crawl space foundation, central air conditioning, a fireplace, and a two-car garage.¹ The property has a 9,900 square foot site and is located in Palatine, Palatine Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The appellant and board of review differ on the subject's foundation and number of fireplaces. The appellant described the subject property in Section III of the appeal as having a crawl space foundation and one fireplace, while the assessing officials reported the subject property with a partial unfinished basement and two fireplaces. While the Board finds these factual disputes are not resolved on this record, the Board also finds that a determination of the correct assessment can be made despite the dispute.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal in Section 2d of the petition. In support of this argument the appellant submitted information on four equity comparables located in the subject's neighborhood code and within 2.10 miles from the subject property. The comparables are improved with class 2-06, two-story dwellings of frame or frame and masonry exterior construction that range in size from 2,168 to 2,855 square feet of living area. The homes range in age from 66 to 71 years old. Two of the comparables have full unfinished basements. Each comparable has central air conditioning. Three of the comparables have either one or two fireplaces and three of the comparables have a two-car or a three-car garage. The comparables have improvement assessments that range from \$33,283 to \$37,649 or from \$13.07 to \$15.35 per square foot of living area.

Although a petition is limited to the basis of the appeal in the petition (35 ILCS 200/16-180), the appellant also submitted real estate market analytics for Palatine obtained from an on-line source and a two page spreadsheet containing assessment information. The website market data appears to address sale prices of homes in the subject's market area, as the appellant opined that the subject's 2019 assessment is "drastically overstated." The website market data submitted by the appellant provided various measures of the real estate market in Palatine including average days on market, supply and demand of homes and median list and sale prices in the market. The website concluded, based on their market data, that the Palatine real estate market had a 1.54% decline in sale prices from September 2018 to September 2019.

The appellant's spreadsheet contained information on 134 class 2-06 dwellings located in the subject's neighborhood code. The properties presented had dwelling sizes that ranged from 2,204 to 4,213 square feet of living area with 2019 building assessments ranging from \$1,930 to \$60,807. The reported change in building assessment from 2018 to 2019 ranged from -10.70% to 99.18% with an average of 36.07%. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$34,740 or \$12.19 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$47,783. The subject property has an improvement assessment of \$44,318 or \$15.55 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located in the subject's neighborhood code. The comparables are improved with class 2-06 dwellings of frame or frame and masonry exterior construction that range in size from 2,274 to 2,878 square feet of living area. The homes range in age from 84 to 116 years old. Two comparables have full unfinished basements and one comparable has a crawl space foundation. Each comparable has either a one, one-and-one-half or a two-car garage. Two of the comparables each have central air conditioning and two of the comparables each have one fireplace. The comparables have improvement assessments that range from \$38,617 to \$46,416 or from \$16.13 to \$17.02 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 met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the Board gave little merit to the appellant's claim that the assessor unjustly increased the subject's assessment by 25.89% from the prior assessment year. The Board finds this type of argument is not a persuasive indicator demonstrating an assessment inequity by clear and convincing evidence. The Board finds that aggregated assessments rising or falling from assessment year to assessment year do not indicate a particular property is inequitably assessed. Actual assessments, together with the salient characteristics of a property must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments. The appellant's aggregated assessment data for 134 properties in the subject's neighborhood code lack descriptions necessary to analyze the data in a meaningful way. For these reasons, the Board gave little weight to the appellant's on-line market data and assessment information on the 134 properties presented in the spreadsheet.

The parties submitted detailed information on seven comparables for the Board's consideration. The Board finds neither of the parties' comparables to be particularly similar to the subject due to differences in age and basement features when compared to the subject. Nonetheless, the Board shall decide based on the weight of the evidence, regardless of the quality of the evidence. The Board gave less weight to the appellant's comparables #1 and #3 which have smaller dwelling sizes when compared to the subject. The Board gave less weight to the board of review's comparables due to their dissimilar age and/or smaller dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #4 which are relatively similar to the subject in age, design and dwelling size. These comparables had improvement assessments of \$37,321 and \$34,649 or \$13.07 and \$14.83 per square foot of living area, respectively. The subject's improvement assessment of \$44,318 or \$15.55 per square foot of living area is above the two best comparables in this record. After considering adjustments to the comparables for differences with the subject, 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.

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: March 16, 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

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

APPELLANT

Haris Abdic
849 W Glencoe Rd
Palatine, IL 60067

COUNTY

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