



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

APPELLANT: Shawn Rafie
DOCKET NO.: 19-49238.001-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.: \$1,020
TOTAL: \$2,113

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 multi-level dwelling of frame and masonry exterior construction with 933 square feet of living area. The dwelling was constructed in 1965 and is approximately 55 years old. The home features a partial basement that is 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 four comparable sales, three of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 3,750 to 6,300 square feet of land area. The comparables are improved with multi-level dwellings ranging in size from 889 to 919 square feet of living area. The dwellings were built from 1973 to 1975. Each comparable has a partial basement that is finished with a recreation

room. The comparables sold from October 2018 to May 2019 for prices ranging from \$15,500 to \$25,100 or from \$17.44 to \$27.31 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$2,113. The requested assessment would reflect a total market value of \$21,130 or \$22.65 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, none of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 2,730 to 6,650 square feet of land area. The comparables are improved with class 2-34 multi-level dwellings of masonry or frame and masonry exterior construction ranging in size from 846 to 1071 square feet of living area. The dwellings range in age from 19 to 58 years old. Each comparable has a partial basement that is finished with a recreation room, two comparables have central air conditioning and three comparables each have either a one-car or a two-car garage. The comparables sold from February 2017 to October 2018 for prices ranging from \$55,684 to \$63,000 or from \$56.20 to \$65.82 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contended that the board of review comparables are not comparable to the subject since they are located from approximately 3 to 5 miles away from the subject and in a different city. The appellant provided a location map that included the distances of both parties comparables in relation to the subject, where the board of review comparables were reportedly located from 2.68 to 4.77 miles from the subject property. Counsel also contended that the 2017 sale dates of board of review comparables #1, #2 and #3 are too remote in time to establish market value as of January 1, 2019. Furthermore, counsel asserted that board of review comparables #1, #2 and #3 each have a garage, unlike the subject and comparables #3 and #4 have larger dwelling sizes when compared to the subject. In a rebuttal grid analysis, counsel suggested that the appellant's comparable sales 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. The Board has given less weight to the comparables submitted by the board of review due to differences from the subject in location, dwelling size, age and/or features. Furthermore, three of the board of review comparables have sale dates occurring in 2017, less proximate in time to the lien date at issue than the comparables presented by the appellant and thus less likely to be indicative of the subject's market value as of the January 1, 2019 assessment date.

The Board finds the best evidence of market value to be the appellant's comparables, which sold proximate in time to the assessment date at issue and are overall most similar to the subject in location, dwelling size, design, age and features. The comparables sold from October 2018 to May 2019 for prices ranging from \$15,500 to \$25,100 or from \$17.44 to \$27.31 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 falls 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 commensurate with the appellant's request 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:

May 16, 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

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