



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

APPELLANT: Reza Hashemian
DOCKET NO.: 19-54274.001-R-1
PARCEL NO.: 12-24-320-022-0000

The parties of record before the Property Tax Appeal Board are Reza Hashemian, 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 **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: \$4,725
IMPR.: \$16,859
TOTAL: \$21,584

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 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 is improved with a one-story, single-family dwelling of frame construction located in Chicago, Jefferson Township, Cook County. The building is 77 years old. Features of the dwelling include a full, unfinished basement, central air conditioning, and a one-car garage. The subject is located on a 3,780 square foot site, and it has 840 square feet of living area. It is classified as a class 2-02 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 an appraisal estimating the subject property had a market value of \$120,000 as of March 3, 2015. The appellant also submitted a copy of a Board decision regarding the subject's assessment for the 2018 tax year in which the assessment was reduced from \$21,584 to \$17,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,584. The subject's assessment reflects a market value of \$215,840, or \$256.95 per square foot of living area, land included, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. The board of review also submitted an information grid about the subject and four suggested comparable properties and their assessments. The grid also contains information about recent sales of two of the suggested comparables. Those sales took place in July 2019 and April 2017 for \$247,000 and \$255,500, or for \$265.59 and \$284.20 per square foot of living area, land included in the sales prices.

Analysis

The appellant contends that 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); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 has not met this burden of proof and a reduction in the subject's assessment is not warranted. The reduced assessment for the 2018 tax year resulting from a Board decision does not automatically carry over to the 2019 tax year, however, because the property is not owner-occupied. See 35 ILCS 200/16-185.

The Board gives no weight to the appraisal submitted by the appellant because the appraisal and the suggested sales comparables that it relied upon were outdated. The appraisal estimated the subject property's value as of March 3, 2015, over three-and-a-half years before the relevant valuation date of January 1, 2019. See 35 ILCS 200/9-155. Furthermore, the appraisal relied upon data from sales of suggested comparables that took place between April 2014 and December 2014, more than four years before the relevant valuation date.

The board of review provided data concerning recent sales of two of its suggested comparables. Those comparables sold for \$265.59 and \$284.20 per square foot of living area, land included in the sales prices. The subject's assessment reflects a market value of \$256.95 per square foot of living area, which is below the amounts for which these comparables sold. Even if the board of review's two comparables were not sufficient to establish the subject's market value, it was the appellant's burden to establish the value of the property by a preponderance of the evidence and to show that the assessment was wrong. See Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d at 1043. Appellant failed to meet that burden. Based on the evidence, the Board therefore finds 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:

April 18, 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

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