



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

APPELLANT: Shawn Rafie
DOCKET NO.: 20-36611.001-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: \$1,203
IMPR.: \$1,345
TOTAL: \$2,548

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 2020 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 1962 and is approximately 58 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 three comparable sales, two of which have the same assessment neighborhood code as the subject. The comparables are from .19 of a mile to .91 of a mile from the subject. The comparables have sites that range in size from 4,725 to 6,300 square feet of land area and are improved with multi-level dwellings ranging in size from 918 to 923 square feet of living area. The dwellings were built in either 1970 or 1971. Each comparable

has a partial basement that is finished with a recreation room. The comparables sold from March 2019 to August 2020 for prices ranging from \$22,500 to \$25,500 or from \$24.51 to \$27.63 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$2,548. The requested assessment would reflect a total market value of \$25,480 or \$27.31 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 \$3,368. The subject's assessment reflects a market value of \$33,680 or \$36.10 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 comparables, where only comparables #1 and #2 depict sales data. These sale properties have the same assessment neighborhood code as the subject and are in the subject's "subarea." The sales comparables have sites of 3,150 and 5,040 square feet of land area, respectively. The comparables are improved with class 2-34 multi-level dwellings of frame and masonry exterior construction containing either 901 or 1,169 square feet of living area and which are 54 and 53 years old, respectively. Each comparable sale has a partial basement that is finished with a recreation room and comparable #1 has a two-car garage. The comparables sold in September 2019 and June 2020 for prices of \$37,300 and \$45,000 or for \$41.40 and \$38.49 per square foot of living area, including land, respectively. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel asserted that the board of review did not dispute the validity of nor comment upon the comparable sales presented by the appellant inferring that this is an admission of the validity of the data. In response to the board of review evidence, the appellant contended the comparables are dissimilar. The appellant noted that comparables #3 and #4 do not reflect recent sales. As to comparables #1 and #2, the appellant noted the garage amenity which is not present for the subject property and the larger dwelling size of comparable #2 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 five comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to board of review comparable #1 due to its garage amenity and to board of review comparable #2 due to its substantially larger dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable sales which are most similar to the subject in age, size and most features in that none of these properties include a garage amenity, similar to the subject. These comparables sold from March 2019 to August 2020 for prices ranging from \$22,500 to \$25,500 or from \$24.51 to \$27.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$33,680 or \$36.10 per square foot of living area, including land, which is above the range established by the best comparable sales in this record, both in terms of overall value and on a per-square-foot basis which does not appear to be justified. Based on this evidence and after considering appropriate adjustments to the best comparable sales in the record when compared to the subject, the Property Tax Appeal Board finds a reduction in the subject's assessment 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: _____

July 16, 2024



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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