



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

APPELLANT: Ghulan Waris  
DOCKET NO.: 10-25405.001-R-1  
PARCEL NO.: 18-24-207-013-0000

The parties of record before the Property Tax Appeal Board are Ghulan Waris, the appellant(s), by attorney Herbert Kanter, of Rieff Schramm Kanter & Guttman in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:** \$ 1,550  
**IMPR.:** \$ 20,627  
**TOTAL:** \$ 22,177

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 2010 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, two-unit apartment building of masonry construction with 2,352 square feet of living area. It was constructed in 1954. Features of the home

include a full basement and a two-car garage. The property has a 3,100 square foot site and is located in Lyons Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on November 12, 2010 for a price of \$47,900. The appellant's evidence consists of a partial and unsigned settlement statement, a warranty deed, and a bill of sale. The appellant did not complete Section IV - Recent Sale Data of the appeal form. The appellant disclosed that the subject was purchased on November 12, 2010 for a price of \$47,900 from Roget Potokar and that the sale of the residence was not a transfer between family or related corporations; however, the appellant did not disclose whether the property was sold using a realtor or whether the property had been advertised. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,177. The subject's assessment reflects a market value of \$248,065 or \$105.67 per square foot of living area, land included, when using the 2010 three year average median level of assessments for class 2 property of 8.94% under the Cook County Real Property Assessment Classification Ordinance as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables. Comparable #1 sold in August 2007 for a price of \$265,000 or \$128.58 per square foot of living area, including land.

In written rebuttal, the appellant's attorney stated that board of review comparables #1, #3, and #4 are located in a different subarea than the subject.

#### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the appellant did not provide sufficient evidence to demonstrate the sale of the subject in November 2010 was reflective of the subject's fair market value. The appellant's partial and unsigned settlement statement, in addition to the appellant's failure to disclose whether the subject property was advertized for sale call into question whether the November 2010 sale of the subject reflects the subject's fair market value. In addition, the Board notes that the sale comparable submitted by the board of review sold for a price of \$128.58 per square foot of living area including land while the subject's assessment reflects a lower price of \$105.67 per square foot of living area including land. Based on this record the Board 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.

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Chairman

*K. L. Fan*

*Klaus Albrecht*

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Member

\_\_\_\_\_  
Member

*JR*

*Jerry White*

\_\_\_\_\_  
Member

\_\_\_\_\_  
Acting Member

*Robert Steffen*

\_\_\_\_\_  
Acting Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: November 20, 2015

*A. Proctor*

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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 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 the subsequent year 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.

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.