



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

APPELLANT: Maher Nahlawi  
DOCKET NO.: 10-34372.001-R-1 through 10-34372.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Maher Nahlawi, the appellant, by attorney Leonard Schiller, of Schiller Klein PC 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
10-34372.001-R-1	17-10-111-014-1222	699	15,013	\$15,712
10-34372.002-R-1	17-10-111-014-1631	105	2,530	\$ 2,635

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 consists of a residential condominium unit and a deeded parking space, located in a 470-unit building, plus deeded parking. The building is 26 years old and is situated on

a 47,299 square foot site, located in Chicago, North Chicago Township, Cook County. The subject is classified as class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of the overvaluation argument, the appellant submitted a sales contract as evidence of the recent sale of the subject. The contract disclosed a purchase price of \$165,000. The appellant also submitted a brief and Multiple Listing Service printout indicating the subject sold for \$175,000, which conflicts with the sales contract. The appellant failed to complete *Section IV-Recent Sale Data* on the Petition which discloses the arm's-length nature of the transaction. The sales contract and Multiple Listing Service sheet indicated that the property sold pursuant to a short sale in July 2010. No further evidence was submitted regarding the market value of the subject.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the total assessment for the subject PINs of \$18,072. The subject's assessment reflects a market value of \$202,148 when applying the 2010 three year median level of assessment of 8.94% as determined by the Illinois Department of Revenue. In support of its contention of the correct assessment, the board of review submitted a sales analysis using 13 sales in the subject's building. The sales sold from February 2008 through March 2010 for unadjusted prices ranging from \$157,264 to \$526,000. The sale of the subject was not included in these sales. The analysis indicated that the full market value of the subject unit and parking is \$214,256. Based on this analysis, the board of review requested that the subject's assessment be confirmed.

In written rebuttal, the appellant argued that the board of review failed to address the appellant's market value argument. They also indicated that the subject sold for \$175,500, which is yet a differing price than reflected in the original evidence.

#### **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 arm's length sale of the subject, 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 Board finds that it is unable to determine if the subject's sale is an arm's-length transaction, as the appellant failed to provide: any details of the relationship between the parties; whether the property was advertised on the open market; how long the property was advertised for sale; and the conditions of sale surrounding the transaction. As the appellant only provided an illegible and unexecuted sales contract, the appellant has not proven by a preponderance of the evidence that the subject is overvalued. Additionally, the appellant provided three conflicting purchase prices for the subject. Moreover, the board of review provided 13 sale comparables that support the subject's current market value. Therefore, the Board finds that the subject is not overvalued based on the evidence contained in the record, and a reduction in the subject's assessment is not 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.

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Chairman

*Klaus Albrecht*

\_\_\_\_\_  
Member

*[Signature]*

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Member

*Jerry White*

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Member

*Robert Steffen*

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Acting Member

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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

*[Signature]*

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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.