



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

APPELLANT: Mutasim Odeh  
DOCKET NO.: 11-26196.001-R-1  
PARCEL NO.: 24-31-104-026-0000

The parties of record before the Property Tax Appeal Board are Mutasim Odeh, the appellant, by attorney Christopher G. Walsh, Jr. of Chicago, and the Cook County Board of Review.

Based on the facts and exhibits presented, 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: \$5,195  
IMPR.: \$33,805  
TOTAL: \$39,000**

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 2011 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 two-story dwelling of frame and masonry construction with 3,150 square feet of living area. The dwelling is approximately 18 years old. Features of the property include a full unfinished basement, central air conditioning, one fireplace and a three-car integral garage. The property has a 12,225 square foot site and is located in Palos Heights, Worth Township, Cook County. The subject is

classified as a class 2-78 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 September 20, 2011 for a price of \$371,000 or \$117.78 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$37,100 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 \$40,586. The subject's assessment reflects a market value of \$405,860 or \$128.84 per square foot of living area, land included, when using the level of assessments for class 2-78 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with two story dwellings of masonry or frame and masonry construction that ranged in size from 2,803 to 3,033 square feet of living area. The dwellings ranged in age from 4 to 26 years old. The sales occurred from February 2009 to December 2009 for prices ranging from \$420,000 to \$495,000 or from \$138.48 to \$165.55 per square foot of living area, including land. Using these comparables the board of review also developed an assessment equity analysis.

#### **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 evidence in the record supports a reduction in the subject's assessment.

The appellant stated on the appeal that the subject property was purchased in September 2011 for a price of \$371,000 or \$117.78 per square foot of living area, including land, which is below the market value as reflected by the subject's assessment. The appellant did not fully complete Section IV - Recent Sale Data

of the appeal by failing to disclose if or how the property was exposed on the open market and did not disclose how long the property was exposed on the market prior to the purchase, if at all. The appellant failed to provide a copy of the real estate sales contract; did not provide a copy of the closing statement; and provided no documents, such as the Multiple Listing Service listing sheet, demonstrating the manner in which the property was exposed on the open market. The appellant did indicate the parties to the transaction were not related and also submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration that indicated the property was advertised for sale. Nevertheless, the Board finds the appellant did not definitively demonstrate the sale had all the elements of an arm's length transaction.

The board of review submitted information on three comparables that had varying degrees of similarity to the subject property. The Board gives no weight to the equity analysis presented by the board of review as this did not address the appellant's overvaluation argument. The Board also gives little weight to board of review sales #1 and #3 due to the fact these properties sold in April 2009 and February 2009, respectively, which is not proximate in time to the assessment date at issue. Comparable #2 was similar to the subject in style, construction, size and features with the exception it had a two-car garage and a smaller site. The dwelling, however, was 11 years newer than the subject dwelling. This comparables sold in December 2009 for a price of \$420,000 or \$138.48 per square foot of living area, including land. This sale occurred 13 months prior to the assessment date at issue while the subject property sold nine months after the assessment date at issue. After considering the sale of the subject property and the best comparable provided by the board of review the Board finds a slight reduction in the subject's assessment is appropriate.

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.

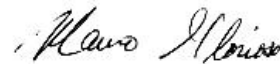
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Chairman



\_\_\_\_\_  
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: June 26, 2015



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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.