



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

APPELLANT: Mohsin Sheikh  
DOCKET NO.: 11-31151.001-R-1  
PARCEL NO.: 30-20-407-011-0000

The parties of record before the Property Tax Appeal Board are Mohsin Sheikh, the appellant, by attorney Donald L. Schramm, 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:** \$1,437  
**IMPR:** \$5,738  
**TOTAL:** \$7,175

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 consists of a one and one-half story dwelling of frame and masonry construction. The dwelling is approximately 61 years old and has 1,125 square feet of living area. Features of the home include a full unfinished basement and a two-car garage. The property has a 4,422 square foot site and is located in Calumet City, Thornton Township, Cook County. The subject is classified as a class 2-03 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 limited evidence

disclosing the subject property was purchased on April 21, 2009 for a price of \$25,840. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$2,346.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$7,175. The subject's assessment reflects a market value of \$75,606 or \$67.21 per square foot of living area, land included, when using the 2011 three year average median level of assessments for class 2 property of 9.49% 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 three comparable sales that sold from November 2009 to June 2010 for prices that ranged from \$75,000 to \$79,000 or from \$65.39 to \$71.69 per square foot of living area, land included.

The appellant's attorney submitted a rebuttal brief.

#### **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 considered the April 2009 sale of the subject property relied on by the appellant and the comparable sales submitted by the board of review. The Board gave little weight to the subject's April 2009 sale. This sale occurred over 1½ years prior to the assessment date. Moreover, the appellant did not complete Section IV - Recent Sale Data of the appeal. The appellant stated the subject was purchased from the Department of Housing and Urban Development and the parties to the transaction were not related. However, the appellant did not answer questions that asked if the property had been advertised on the open market, how it was advertised and for how long, and if the property sold in settlement of a foreclosure. To document the transaction, the appellant submitted copies of the settlement statement and the warranty deed. The settlement statement revealed that a commission was paid to a realty firm. The Board finds the appellant failed to provide sufficient evidence to establish that the subject had been exposed to the open market.

The Board gave more weight to the comparable sales submitted by the board of review. These comparables had the same assigned neighborhood and classification codes as the subject and were also similar in age, living area and construction. Moreover, these properties sold more proximate to the January 1, 2011

assessment date than the April 2009 sale of the subject property. The board of review comparables sold from November 2009 to June 2010 for prices that ranged from \$65.39 to \$71.69 per square foot of living area, land included. The subject's assessment reflects a market value of \$67.21 per square foot of living area, land included, that falls within the range established by the best evidence of market value in the record. The Board finds that the board of review's sales undermine the appellant's claim that the subject's sale price was reflective of market value. Based on this evidence, the Board finds 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.

*Mario Alvares*

Chairman

*K. L. Ferr*

Member

*JR*

Member

*Jerry White*

Acting Member

*Robert Hoffmann*

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: April 22, 2016

*A. Heston*

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.