



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

APPELLANT: Ibrahim Hamad  
DOCKET NO.: 13-35587.001-R-1  
PARCEL NO.: 18-04-214-027-0000

The parties of record before the Property Tax Appeal Board are Ibrahim Hamad, the appellant, by Christopher G. Walsh, Jr., Attorney at Law in Chicago; 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:** \$2,939  
**IMPR.:** \$55,061  
**TOTAL:** \$58,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2013 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 masonry mixed-use building with 8,576 square feet of building area. The building was constructed in 1899. Features of the building include a partial unfinished basement and central air conditioning. The property has a 5,879 square foot site and is located in La Grange, Lyons Township, Cook County. The subject is classified as a class 2-12 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 an appraisal estimating the subject property had a market value of \$580,000 as of January 1, 20112.

The appellant's attorney also argued that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 12-22538.001-R-1. In

that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$58,000 based on the evidence submitted by the parties. The appellant's attorney asserted that the 2012 and 2013 tax years were within the same general assessment period for residential property and that the previous decision should remain in effect for the remainder of the general assessment period as provided by section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The appellant's attorney listed the subject's final total 2013 assessment from the board of review as \$63,881 on the appeal petition, which reflects a market value of \$638,810 or \$74.49 per square foot of building area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the prior year's decision.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$52,124.<sup>1</sup> The subject's assessment reflects a market value of \$521,240 or \$60.78 per square foot of building area, land included, when using the level of assessments for class 2 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 one equity comparable located on the same block as the subject property.

### 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.

As to the appellant's attorney's request to have the 2012 Property Tax Appeal Board's decision be rolled over to the tax year 2013, the Board finds the subject of the appeal is not subject to the "rollover" provision provided by section 16-185 of the Property Tax Code (35 ILCS 200/16-185). Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence **occupied by the owner** is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

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<sup>1</sup> The parties reported different 2013 final assessment amounts for the subject property.

The Board finds that the appellant's attorney did not indicate whether the subject is owner-occupied and the record is void as to whether the subject property is owner-occupied.

Nevertheless, the Board finds the best evidence of market value to be the appraisal of the subject property submitted by the appellant estimating the subject property had a market value of \$580,000 as of January 1, 2012. The Board gave less weight to the board of review's equity grid analysis as this evidence is not responsive to the overvaluation argument brought by the appellant. Based on this record the Board finds the subject property had a market value of \$580,000 as of January 1, 2013. Since market value has been determined the level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply.

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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



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: March 20, 2018



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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