



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

APPELLANT: Alan Khalil  
DOCKET NO.: 15-25881.001-R-1  
PARCEL NO.: 20-20-105-021-0000

The parties of record before the Property Tax Appeal Board are Alan Khalil, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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:** \$3,656  
**IMPR.:** \$3,964  
**TOTAL:** \$7,620

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 2015 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 three-story, multi-family dwelling of masonry construction. The dwelling is approximately 99 years old and has 7,941 square feet of living area. Features of the dwelling include six apartment units, a full unfinished basement and a two-car garage. The property has a 5,626-square foot site and is located in Chicago, Lake 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 September 30, 2015 for a price of \$75,000. In Section IV – Recent Sale Data of the residential appeal form, the appellant stated the property was purchased from an estate; the parties to the transaction were not related; the property was sold by the owner; and the property had not been advertised for sale. To

document the transaction, the appellant submitted copies of the subject's executor deed and settlement statement, which revealed that no commissions had been paid to any realty firm(s). Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

As part of the overvaluation argument, the appellant also submitted information on three comparable sales that sold in December 2014 and January 2015 for prices that ranged from \$60,000 to \$70,000 or from \$8.77 to \$14.16 per square foot of living area, land included. To document these comparable sales, the appellant submitted copies of their MLS data sheets and their property lookup reports from the Cook County Assessor's Office. The MLS data sheets revealed the properties were on the market from 9 to 191 days prior to their sales. The comparables have the same assigned classification code as the subject, but only one has the same assigned neighborhood code as the subject. Their sites range from 3,907 to 6,250 square feet of land area. The comparables are improved with two or three-story dwellings of frame or masonry construction. The dwellings range in age from 88 to 111 years old and contain from 4,236 to 7,980 square feet of living area. The comparables have features similar to the subject in varying degrees. On the basis of the comparable sales, the appellant requested a reduction in the subject's total assessment to \$8,783.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,923. The subject's assessment reflects a market value of \$324,045 or \$40.81 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for class 2 property of 10.16% 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 comparable sales that sold from April to December 2012 for prices that ranged from \$145,000 to \$450,000 or from \$45.50 to \$128.57 per square foot of living area, land included. The comparables have the same assigned classification code as the subject; however, none of the comparables have the same assigned neighborhood code. Their sites range in size from 3,125 to 3,750 square feet of land area. The comparables are improved with two or three-story, multi-family dwellings of masonry construction. The dwellings range in age from 91 to 125 years old and contain from 3,187 to 4,060 square feet of living area. The comparables have features that are similar to the subject in varying degrees. As part of the submission, the board of review submitted a supplemental brief, in which a board of review analyst stated that the subject property was an estate sale that was not shown to be an arm's length transaction. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant's attorney submitted a rebuttal brief, in which counsel asserted that the board of review had presented "raw/unconfirmed sales data."

### **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.

The Board considered the September 2015 sale of the subject property relied on by the appellant and the comparable sales submitted by the parties. The Board finds the appellant did not provide sufficient evidence to demonstrate that the subject's sale was an arm's length transaction. The appellant submitted limited evidence regarding the subject's sale and failed to establish that it had ever been exposed to the open market. In Section IV – Recent Sale Data of the residential appeal form, the appellant stated the subject property was purchased from an estate and had not been advertised for sale.

The Board finds that none of the comparable sales were similar to the subject in every characteristic. The four comparable sales submitted by the board of review had different assigned neighborhood codes than the subject and also had significantly less living area than the subject. Moreover, these properties sold in 2012, which was not proximate to the January 1, 2015 assessment date. The appellant's comparable sale #1 had significantly less living area than the subject and only had three apartment units compared to the subject's six apartments. Due to these differences, the appellant's comparable #1 and the board of review comparable sales received reduced weight in the Board's analysis.

The Board finds the best evidence of market value in the record to be the appellant's comparables #2 and #3. Both comparables were very similar to the subject property in exterior construction, age and foundation, and both comparables had six apartment units like the subject. Moreover, comparable #2 was the only property in the record with the same assigned neighborhood code as the subject, and comparable #3 was most similar to the subject in living area. The appellant's comparables #2 and #3 sold on January 9, 2015 and December 29, 2014, for prices of \$62,500 and \$70,000 or for \$10.24 and \$8.77 per square foot of living area, including land, respectively. These properties sold within days of the January 1, 2015 assessment date and their MLS data sheets disclosed they had been exposed to the market prior to their sales. The subject's assessment reflects a market value of \$324,045 or \$40.81 per square foot of living area, including land, which is above the market value of the best comparable sales in this record. The Board finds the sale prices of the appellant's comparables #2 and #3 support the subject's September 2015 sale price of \$75,000. Based on this record, the Board finds the appellant was able to demonstrate that the subject was overvalued and a reduction in the subject's assessment is justified.

Based on this record, the Board finds the subject property had a market value of \$75,000 or \$9.44 per square foot of living area, including land, as of January 1, 2015. Since market value has been determined, the 2015 three-year average median level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.16% shall apply. 86 Ill.Admin.Code §1910.50(c)(2)

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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: June 19, 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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