



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

APPELLANT: John Fattah  
DOCKET NO.: 15-39827.001-R-1  
PARCEL NO.: 16-13-132-034-0000

The parties of record before the Property Tax Appeal Board are John Fattah, the appellant, by attorney Ibrahim Fattah, of Law Street, LLC in Skokie; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$3,543  
**IMPR.:** \$18,572  
**TOTAL:** \$22,115

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 2014 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 is improved with a 3-story masonry multi-family dwelling. The building is approximately 129 years old and contains 4,080 square feet of living area on a slab foundation. The site is 3,375 square feet in size and is located in Chicago, West Chicago 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 contention of law. The appellant filed a direct appeal based on a reduction in the prior year's assessment. In support of this argument the appellant completed Section IV - Recent Sale Data of the appeal form indicating the subject was purchased out of foreclosure from FCBT Holdings LLC for \$65,000 on September 13, 2013. The appellant disclosed the property was advertised for several months through the Multiple Listing Service. The appellant did not indicate if the sale was between family or related corporations. The appellant submitted a Settlement Statement which indicated the property was purchased through

a realtor. The property address on the appeal form is different from the appellant's address. The appellant did not submit any comparable sales in the grid analysis.

The appellant submitted a copy of the 2014 Property Tax Appeal Board Final Administrative Decision (Docket #14-29188.001-R-1) in which the total assessment was lowered to \$6,500 reflecting a market value of \$65,000 at the 10% level of assessment for class 2 properties or \$15.93 per square foot of living area including land. In that decision, the Property Tax Appeal Board found the board of review did not present any evidence to challenge the arm's-length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Based on this evidence, the appellant requested the subject's 2015 assessment be lowered to reflect the 2014 decision of the Property Tax Appeal Board.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,115. The subject's assessment reflects a market value of \$221,150 or \$54.20 per square foot of living area including land. In support of its contention of the correct assessment the board of review submitted information on four comparable sales of class 2-11 properties. They are described as two or three-story masonry multi-family dwellings ranging in age from 97 to 122 years old and ranging in size from 3,732 to 4,388 square feet of living area. The comparables sold from May 2014 through December 2015 for prices ranging from \$300,000 to \$390,000 or from \$79.74 to \$88.88 per square foot of living area including land. The board of review also refuted the arm's-length nature of the sale. The board of review claims the recent purchase of the subject out of foreclosure is a "compulsory sale under 35 ILCS 200/1-23". The board of review also references Property Tax Appeal Board Docket No. 11-22561-001-R-1 which states "a subject's compulsory sale cannot alone be used to determine that subject's fair market value." Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends overvaluation as the basis of the appeal. 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 based on overvaluation is not warranted.

Initially, the Board finds assessment year 2015 starts a new triennial assessment period for West Chicago Township, Cook County. The Board further finds the board of review refuted the arm's-length nature of the appellant's recent sale. The Board finds the appellant did not submit any evidence such as comparable sales to support the assertion that the sale price of the subject is reflective of its fair market value.

The Board gave less weight to the sale of the subject which is out of foreclosure and which is somewhat dated, occurring in September 2013 approximately 15 months prior to the subject's assessment date of January 1, 2015. The appellant did not submit any comparable sales to support the subject's sale price as reflective of its fair market value. The Board also gave less weight to board of review comparables #2, #3 and #4 based on dissimilarities with the subject in

neighborhood codes and/or two-story style as compared to the subject's three-story design. The Board finds board of review comparable #1 most similar to the subject in site size, dwelling size, location, age, exterior construction and most features. This comparable sale casts some doubt on the appellant's claim that the subject's recent sale price reflects the fair market value of the subject. Comparable #1 sold within one year of the subject's assessment date in November 2015 for \$300,000 or \$79.74 per square foot of living area including land. The subject's assessment reflects a market value of approximately \$221,150 or \$54.20 which is less than the most similar comparable sale. Based on this record, the Board finds the appellant did not prove by a preponderance of the evidence that the subject is overvalued and no reduction in the subject's assessment is 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. 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: March 19, 2019



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.

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**PARTIES OF RECORD**

**AGENCY**

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**Property Tax Appeal Board**  
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