



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

APPELLANT: Jamal Ahmad
DOCKET NO.: 15-40032.001-R-1
PARCEL NO.: 29-12-131-056-0000

The parties of record before the Property Tax Appeal Board are Jamal Ahmad, the appellant, by attorney Ciarra Schmidt, of Schmidt Salzman & Moran, Ltd. 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 **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: \$1,917
IMPR.: \$4,013
TOTAL: \$5,930

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 1-story masonry dwelling. The building is 60 years old and contains 912 square feet of living area. Features include a full unfinished basement and a 2-car garage. The site is 5,900 square feet in size and is located in Calumet City, Thornton Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument the appellant disclosed the subject was purchased on July 1, 2012 for \$25,000. The appellant did not complete Section IV - Recent Sale Data of the appeal form. In a brief, the appellant's attorney claims the sale was an arm's length transaction in that there was no relationship between the buyer and the seller. The appellant's attorney did not disclose if the sale was advertised. The appellant submitted a Closing Statement listing the

estimate of redemption of delinquent taxes paid by the buyer and submitted a Warranty Deed indicating the subject was not a homestead property. The appellant's attorney presented no evidence that the subject property is owner-occupied.

Regarding the inequity argument, the appellant submitted a grid analysis of five equity comparables. The comparables have the same neighborhood code as the subject and are similar to the subject in many respects. They have improvement assessments ranging from \$3,348 to \$3,436 or from \$3.83 to \$3.93 per square foot of living area.

The appellant submitted a copy of the 2014 Property Tax Appeal Board Final Administrative Decision (Docket #14-29028.001-R-1) in which the total assessment of the subject was lowered to \$5,428 reflecting a market value of \$54,280 at the 10% level of assessment for class 2 properties or \$59.52 per square foot of living area including land. The 2014 improvement assessment was \$3,511 or \$3.85 per square foot of living area. Based on this evidence, the appellant requested the 2014 Property Tax Appeal Board decision be rolled over to 2015.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$5,930. The subject's assessment reflects a market value of \$59,300 or \$65.02 per square foot of living area including land. The subject's improvement assessment is \$4,013 or \$4.40 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four comparables. The comparables have the same neighborhood code as the subject and are similar to the subject in many respects. The comparables had improvement assessments ranging from \$4,811 to \$11,273 or from \$5.06 to \$11.57 per square foot of living area. The comparables sold from May 2013 through December 2014 for prices ranging from \$81,500 to \$272,198 or from \$83.76 to \$290.81 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

With respect to carrying forward the assessment as established by the Property Tax Appeal Board for the prior tax year, 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.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2014 assessment. The Board finds the record does not demonstrate the subject property is an owner-occupied residence. Therefore, Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) does not apply.

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 gave less weight to the sale of the subject property in July 2012, which is 30 months prior to the subject's assessment date of January 1, 2015. The Board gave more weight to the sales comparables submitted by the board of review. The four comparables, which were similar to the subject in many respects, sold more proximate in time to the subject's assessment date for prices ranging from \$81,500 to \$272,198 or from \$83.76 to \$290.81 per square foot of living area including land. The subject's assessment reflects a market value of \$59,300 or \$65.02 per square foot of living area, land included, which is less than the sales comparables in the record on both a total market value basis as well as a per square foot basis. The sales further demonstrate the subject's 2012 sale price is not reflective of market value. Based on this evidence, the Board finds no reduction in the subject's assessment based on overvaluation is warranted.

The taxpayer also contends assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 gave equal weight to the appellant's equity comparables and to the board of review equity comparables based on similarities to the subject in location, age, style, dwelling size and many features. These nine comparables have improvement assessments ranging from \$3,348 to \$11,273 or from \$3.83 to \$11.57 per square foot of living area. The subject property has an improvement assessment of \$4,013 or \$4.40 per square foot of living area which falls within the range established by the similar comparables contained in the record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment based on inequity 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. 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.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Jamal Ahmad, by attorney:
Ciarra Schmidt
Schmidt Salzman & Moran, Ltd.
111 West Washington Street
Suite 1300
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602