



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

APPELLANT: Matusz Abdullah
DOCKET NO.: 17-26353.001-R-1
PARCEL NO.: 14-29-319-031-0000

The parties of record before the Property Tax Appeal Board are Matusz Abdullah, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$18,720
IMPR.: \$132,154
TOTAL: \$150,874

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 2017 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-year old dwelling of masonry exterior construction with 3,516 square feet of living area. Features of the home include a crawl space foundation, one fireplace, and a 2-car garage. The appellant reported a "1" within the air conditioning section of the grid analysis for the subject property. The property has a 2,925 square foot site and is located in Chicago, Lakeview Township, Cook County. The subject is classified as a Class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.¹

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellants submitted four comparable sales that are located within the same neighborhood code as the subject. The comparables are improved with class 2-78 dwellings of frame or masonry

¹ The Board finds the only evidence of the subject's property description was provided within the appellant's evidence.

exterior construction ranging in size from 2,277 to 3,711 square feet of living area. The dwellings range in age from 1 to 27 years old. Three comparables each have a full basement with two having finished area, and one comparable has a concrete slab foundation. The appellant reported a “1” within the air conditioning section of the grid analysis for each comparable. Three comparables each have one or two fireplaces, and three comparables each have a 2-car or a 2.5-car garage. The comparables sold from July 2015 to August 2016 for prices ranging from \$835,000 to \$1,100,000 or from \$296.42 to \$366.71 per square foot of living area including land.

The appellant also submitted the final decision issued by the Cook County Board of Review disclosing the total assessment for the subject property of \$150,874. The subject's assessment reflects a market value of \$1,508,740 or \$429.11 per square foot of living area, including land, when applying the 2017 level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$116,130 or a market value of \$1,161,300, including land.

The board of review did not submit its “Board of Review Notes on Appeal” nor any evidence in support of its assessed valuation of the subject property and was found to be in default by letter dated July 18, 2019. The Cook County Board of Review's Motion to Vacate PTAB's Order of Default was denied by the Property Tax Appeal Board by letter dated September 11, 2019.

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 finds the board of review did not timely submit any evidence in support of its assessment of the subject property or to refute the evidence submitted by the appellant as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board and is in default pursuant to Section 1910.69(a) of the rules of the Board. (86 Ill.Admin.Code §1910.40(a); 1910.69(a)). The board of review's effort to have the default vacated was denied by the Property Tax Appeal Board.

The Board finds the only evidence of market value to be the four comparable sales submitted by the appellant. When compared to the subject, the Board finds there are significant dissimilarities with the comparables older ages, smaller dwelling sizes, and/or full basements which the subject lacks. The only comparable similar in age to the subject property is the appellant's comparable #2; but it has a smaller dwelling size, lacks a garage, and has a full finished basement, unlike the subject. These four comparables sold for prices ranging from \$835,000 to \$1,100,000 or from \$296.42 to \$366.71 per square foot of living area including land. The subject's assessment reflects a market value of \$1,507,840 or \$429.11 per square foot of living area, including land,

falls above the range established by the only comparable sales in this record. However, the Board finds none of the comparable sales presented in this record by the appellant are truly similar to the subject property. In conclusion, the Board finds the appellant did not prove overvaluation and a reduction in the subject's assessment is not justified.

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: November 17, 2020



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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