



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

APPELLANT: Mohanned Omari  
DOCKET NO.: 17-26992.001-R-1 through 17-26992.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Mohanned Omari, 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
17-26992.001-R-1	28-19-308-044-1006	855	5,951	\$6,806
17-26992.002-R-1	28-19-308-044-1004	857	5,965	\$6,822

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 two residential condominium units located in a three-story condominium building of twelve units. The building is approximately 45 years old. The two units have a combined 17.14% ownership interest in the condominium. The property has a 19,032 square foot site and is located at 7120 W 166<sup>th</sup> Street in Tinley Park, Bremen Township, Cook County.<sup>1</sup> The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. As part of the evidence, the appellant's attorney submitted with the residential appeal form and addendum to petition, Cook County Board of Review final decision, supplemental brief with sales analysis, the Multiple

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<sup>1</sup> Neither party provided the size of the condominium units for the subject.

Service Listing data sheets for four condominium units that sold within the subject's building, and an unofficial copy of the Declaration of Condominium Ownership for the twelve-unit condominium building. The appellant's analysis included four units in the subject's building with a combined 32.63% ownership interest that sold for an aggregate sales price of \$189,885.<sup>2</sup> The four comparables sold in March 2013, September 2013, August 2015, and July 2016, respectively. The appellant then deducted 5% of the total sales price or \$9,494 for personal property, to arrive at an adjusted value of \$180,391. The aggregate adjusted sale price of \$180,391 was then divided by the 32.63% ownership interest of the four units sold to arrive at a total market value for the entire condominium of \$552,838. The condominium's total market value was then multiplied by the ownership percentage of each unit to determine the subject's property value for PIN ending in #1004 of \$47,433 (8.58% interest) and PIN ending in #1006 of \$47,323 (8.56% interest). Based on this evidence, the appellant requested within the "Addendum to Petition", that the subject's assessments be reduced to \$4,743 and \$4,732, respectively, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$13,628 for the two units under appeal was disclosed. The subject's combined assessment reflects a market value of \$136,280 when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review provided an analysis using two sales of condominium units in the subject's building that had a combined 15.49% ownership interest in the condominium and sold in August 2016 and May 2017 for prices of \$39,985 (6.67% ownership interest) and \$83,300 (8.82% ownership interest), respectively.<sup>3</sup> Comparable sale #1 by the board of review ending in PIN #1001 was also included in the appellant's analysis. In estimating the value for the subject property, the analyst calculated the total consideration of the two sales to be \$123,285, and a total adjusted consideration of \$123,163 after deducting \$122. The total adjusted consideration was then divided by the 15.49% ownership of the two units sold to arrive at a full value of the entire building of \$795,112. The building's full value was multiplied by the combined 17.14% ownership interest of the subject's two units appealed to arrive at a full value of units appealed of \$136,282, which results in a total assessment of \$13,628 for the two units appealed when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

### **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

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<sup>2</sup> The appellant's comparable sales include parcel index numbers (PIN) for #28-19-308-044 ending in -1001, -1006, -1008, and -1012.

<sup>3</sup> The board of review comparables sales include parcel index numbers (PIN) for #28-19-308-044 ending in -1001 and -1009.

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 finds the best evidence of the subject's market value to be the analysis of the two comparables sales submitted by the board of review which includes both parties' common comparable sale ending in PIN #1001. The Board gives greater weight to these comparables sales within the subject's condominium building that sold in August 2016 for \$39,985 (6.67% ownership interest) and May 2017 for \$83,300 (8.82% ownership interest), because they occurred closer to the January 1, 2017 assessment date at issue than the remaining three sales in the appellant's analysis that occurred in 2013 and 2015. The Board finds the sales analysis prepared by the board of review resulting in a combined market value of \$136,282 and a combined assessment of \$13,628 for the two units under appeal, supports each of the 2017 tax year total assessments of \$6,822 or 8.58% ownership for PIN ending in #1004 and \$6,806 or 8.56% ownership for PIN ending in #1006.

In conclusion, the Board finds based on the evidence, the combined assessment of the subject's two units' percentage of ownership interest are reflective of the condominium's market value and no reduction is 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:

May 18, 2021



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

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