



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

APPELLANT: Malik Hammad
DOCKET NO.: 17-27202.001-R-1
PARCEL NO.: 28-28-105-002-0000

The parties of record before the Property Tax Appeal Board are Malik Hammad, 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: \$3,442
IMPR.: \$19,344
TOTAL: \$22,786

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 two-story dwelling with stucco exterior construction containing 2,395 square feet of living area. The dwelling is 43 years old. Features of the home include a partial basement that is finished, a fireplace and an attached two-car garage.¹ The property has an 8,100 square foot site and is located in Oak Forest, Bremen Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on both overvaluation and assessment equity. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on

¹ The parties reported the subject as having an unfinished basement, however, the appellant's Multiple Listing Service (MLS) data sheet lists the subject as having a finished basement.

December 10, 2015 for a price of \$168,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

In support of the assessment inequity argument with respect to the improvement, the appellant submitted a grid analysis containing four comparable properties that were located within the same neighborhood code as the subject property. The comparables were improved with two-story dwellings of frame and masonry or stucco exterior construction that ranged in size from 2,454 to 2,896 square feet of living area and ranged in age from 12 to 43 years old. Three comparables had full or partial basements that were unfinished, and one had a slab foundation. The comparables had other features with varying degrees of similarity to the subject. The comparable properties had improvement assessments ranging from \$18,626 to \$20,438 or from \$7.06 to \$7.59 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$18,970. The requested assessment would reflect a total market value of \$189,700 or \$79.21 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The request would lower the subject's improvement assessment to \$15,528 or \$6.48 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,786. The subject's assessment reflects a market value of \$227,860 or \$95.14 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject has an improvement assessment of \$19,344 or \$8.08 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis containing information on four comparable properties that were located within .25 of a mile from the subject property and within the same neighborhood code as the subject property. The comparables had lots of either 8,100 or 9,720 square feet of land area and were improved with similar two-story dwellings of frame or stucco exterior construction. The homes ranged in size from 2,251 to 2,648 square feet of living area and were either 42 or 43 years old. Two comparables had partial basements that were unfinished and two comparables had a slab foundation. The comparables had other features with varying degrees of similarity to the subject. The comparables had sale dates ranging from August 2016 to September 2017 and sold for prices ranging from \$182,000 to \$280,000 or from \$68.73 to \$124.39 per square foot of living area, including land. The four comparables had improvement assessments ranging from \$18,278 to \$19,952 or from \$7.53 to \$8.32 per square foot of living area.

Based on this evidence the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellant contends in part that 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 on the basis of overvaluation.

The Board finds the best evidence of market value in the record to be the board of review's comparable sales #3 and #4. These comparables were similar to the subject in location, style, construction, features, age and land area. These properties also sold proximate in time to the assessment date at issue. The comparables sold in either August 2016 or March 2017 for prices of \$232,500 and \$280,000 or from \$97.08 and \$124.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$227,860 or \$95.14 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. However, the Board further finds that the subject's lower assessment is justified given the comments within the MLS data sheet that reveal the subject needed decorating, updating and cosmetic repairs. The Board gave little weight to the subject's sale due to the fact the sale did not occur proximate in time to the assessment date at issue. The Board also gave less weight to the board of review's remaining comparables due to their dissimilar slab foundations, when compared to the subject. Based on this record the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment based on overvaluation is not warranted.

The taxpayer also contends assessment inequity as an alternative 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 parties submitted eight equity comparable properties that were located within the subject's neighborhood code. The Board gave less weight to the appellant's comparables #2, #3 and #4, as well as the board of review's comparables #1 and #2, due to their dissimilar slab foundations or age when compared to the subject. The Board finds the parties' remaining comparables were most similar to the subject in location, style, size, age and most features. The comparables had improvement assessments ranging from \$18,278 to \$19,931 or from \$7.59 to \$8.32 per square foot of living area. The subject's improvement assessment of \$19,344 or \$8.08 per square foot of living area falls within the range of the best improvement comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, such as their inferior unfinished basements, the Board finds the subject's improvement assessment is supported. 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 the lack of assessment uniformity 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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