



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

APPELLANT: Manal Musa
DOCKET NO.: 17-28341.001-R-1
PARCEL NO.: 16-19-409-047-0000

The parties of record before the Property Tax Appeal Board are Manal Musa, 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: \$5,033
IMPR.: \$21,392
TOTAL: \$26,425

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 multi-family dwelling of masonry exterior construction with 3,738 square feet of living area. The dwelling is approximately 71 years old. Features of the home include a basement apartment and a 2-car garage. The property has a 4,284 square foot site and is located in Berwyn, Berwyn Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales that were located within the same neighborhood code as the subject property. The comparables have lots ranging in size from 3,780 to 5,040 square feet of land area and are improved with similar class 2-11 multi-family dwellings of masonry exterior construction. The comparables range in size from 3,339 to 4,173

square feet of living area and range in age from 87 to 91 years old. Each comparable has a full basement, with three each featuring a basement apartment and one having a formal recreation room. One comparable has three fireplaces and each comparable has a 2-car or a 2.5-car garage. The comparables sold from March 2015 to September 2016 for prices ranging from \$157,500 to \$268,000 or from \$47.17 to \$67.50 per square foot of living area, including land. The appellant also submitted deeds associated with the sale of each comparable property.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$21,808. The requested assessment would reflect a total market value of \$218,080 or \$58.34 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 board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,425. The subject's assessment reflects a market value of \$264,250 or \$70.69 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%.

In support of its contention of the correct assessment, the board of review submitted information on four comparable properties that lack sales data which is not responsive to the appellant's market value (overvaluation) argument. Therefore, the Property Tax Appeal Board will not consider the board of review submission in the analysis or decision.

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 only evidence of market value in the record was submitted by the appellant which consists of four comparable sales with varying degrees of similarity to the subject. The Board gave less weight to appellant's comparable #1 based on lacking a garage, compared to the subject which has a 2-car garage. The Board also gave reduced weight to appellant's comparable #4 based on its sale date in 2015 which is less proximate in time to the subject's January 1, 2017 assessment date than the remaining two comparables in the record.

The Board finds the best evidence of market value to be appellant's comparables #2 and #3 which were most similar to the subject in terms of location, design, lot size, and some features. However, these two comparables were each older in age compared to the subject and comparable #2 lacked an extra apartment in the basement unlike the subject. These two most similar comparables in the record sold in June and September 2016 for prices of \$205,000 and \$268,000 or for \$54.48 and \$64.22 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$264,250 or \$70.69 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record on an overall

value basis and slightly above comparable #3 on a per square foot basis. However, the subject's higher price per square foot of living area relative to comparable #3 is logical given the well-established real estate principle of economies of scale and given the subject's smaller dwelling size. Additionally, given the subject's newer age relative to the two best comparables in the record, the Board finds that the appellant did not prove by the preponderance of the evidence that the subject property is overvalued. Based on this evidence and after considering adjustments to the comparables for differences when compared to the subject, the Board finds that 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:

April 20, 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

AGENCY

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