



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

APPELLANT: Ayad and Magdleen Hussein
DOCKET NO.: 17-29826.001-C-1 through 17-29826.003-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Ayad and Magdleen Hussein, the appellants, by attorney Jennifer Truong, of Behrens & Truong LLC 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-29826.001-C-1	28-30-303-031-1001	303	4,863	\$5,166
17-29826.002-C-1	28-30-303-031-1006	309	4,967	\$5,276
17-29826.003-C-1	28-30-303-031-1007	307	4,934	\$5,241

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 of the appellants' appeal are 3 condominium units within a 12-unit masonry condominium building. The building is 43 years old. The building is located on a 4,635 square foot site in Tinley Park, Bremen Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend improvement assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on a total of 27 condominium units from 4 condominium buildings located in Tinley Park. The comparables have improvement assessments ranging from \$4,506 to \$4,710.

Based on this evidence the appellants requested the subject's total assessment be reduced to \$14,286.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,683 or individual total assessments of \$5,166, \$5,276 and \$5,241 per condominium unit. The subject property has a total improvement assessment of \$14,764 or individual improvement assessments of \$4,863, \$4,967 and \$4,934 per unit. In support of its contention of the correct assessment the board of review disclosed that the 12 units from the subject's building have a total improvement assessment of \$78,686 or an average improvement assessment of \$6,557 per unit. The submission also included sales information regarding two comparable residential units within the subject's condominium building. The comparables sold in June and July 2014 for prices of \$65,000 and \$54,000, respectively. The board of review evidence disclosed that the assessments within the condominium are determined using sales within the condominium and prorating the market value among the units in accordance with their respective percentage of ownership.

Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellants submitted rebuttal critiquing the board of review's submission.

Conclusion of Law

The taxpayers contend assessment inequity as the 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the board of review's evidence disclosing that the subject's building has a total improvement assessment of \$78,686 or an average improvement assessment of \$6,557 per unit. The subject's improvement assessments of \$4,863, \$4,967 and \$4,934 per unit fall below the average per unit improvement assessment for all of the condominium units within the subject's building. Furthermore, the two comparables from within the subject's condominium building that sold in June and July 2014 for prices of \$65,000 and \$54,000, respectively, would reflect total assessments of \$6,500 and \$5,400, respectively. The subject's individual total assessments of \$5,166, \$5,276 and \$5,241 reflect market values of \$51,660, \$52,760 and \$52,410 when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%, which fall below the two comparable sales from the subject's building. The Board gave less weight to the appellants' comparable analysis as it was based on condominium units located outside of the subject's condominium. The appellants made no showing that these condominiums were subjected to similar Condominium Declarations, have similar market values and have similar features with similar percentages of ownership in their respective condominiums as the subject units.

Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvements were inequitably assessed 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:

July 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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