



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

APPELLANT: Salameh Ghassan  
DOCKET NO.: 17-30645.001-R-1  
PARCEL NO.: 09-35-306-027-0000

The parties of record before the Property Tax Appeal Board are Salameh Ghassan, 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:** \$7,965  
**IMPR.:** \$53,801  
**TOTAL:** \$61,766

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 masonry dwelling with 2,759 square feet of living area. The dwelling is approximately 25 years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace, and a two-car garage. The property has a 8,850 square foot site and is located in Park Ridge, Maine Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of the overvaluation argument the appellant submitted information on four comparable sales located within the same neighborhood code as the subject property. The comparables have sites that range in size from 6,200 to 9,350 square feet of land area and are improved with similar class 2-78 dwellings of masonry or frame and masonry

construction. The dwellings range in size from 2,551 to 3,730 square feet of living area and range in age from 16 to 51 years old. The comparables each have a full unfinished basement, central air-conditioning, a fireplace, and a two-car garage. The properties sold from February to December 2015 for prices ranging from \$475,000 to \$715,000 or from \$180.97 to \$213.31 per square foot of living area, including land.

In support of the equity argument, the appellant provided information on four comparable properties that were located in the same neighborhood code as the subject property. The comparables consist of two-story masonry or frame and masonry dwellings built from 28 to 62 years ago. The dwellings range in size from 2,695 to 2,904 square feet of living area. The comparables each have a full or partial basement, three with finished area, and central air-conditioning. Three comparables each have one or two fireplaces and a two-car or two and one-half car garage. The comparables have improvement assessments that range from \$40,313 to \$47,655 or from \$14.78 to \$17.56 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$52,667. The requested assessment would reflect a total market value of \$526,670 or \$190.89 per square foot of living area, land included, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance. The request would lower the subject's improvement assessment to \$44,702 or \$16.20 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 \$61,766. The subject's assessment reflects a market value of \$617,660 or \$223.87 per square foot of living area, including land, when applying the 2017 three-year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$53,801 or \$19.50 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same neighborhood code as the subject and within ¼ mile of or in the same subarea as the subject. The comparables are improved with two-story masonry dwellings containing 2,464 to 2,940 square feet of living area. The dwellings were built 16 to 25 years ago. Each comparable has a full basement, three with finished area, central air-conditioning, one or two fireplaces and a two-car garage. The comparables have improvement assessments that range from \$53,430 to \$64,052 or from \$20.50 to \$21.79 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The board of review did not provide any sale data to address the appellant's overvaluation argument.

### **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 only evidence of market value in the record are the four comparable sales submitted by the appellant. The Board finds the appellant's comparables were similar to the subject in location, lot size and building classification, however, most of the comparables differed in age, size and features, when compared to the subject. Furthermore, the comparables also had sale dates that were not proximate in time to the January 1, 2017 assessment date at issue. Nevertheless, the comparables sold from February to December 2015 for prices ranging from \$475,000 to \$715,000 or from \$180.97 to \$213.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$617,660 or \$223.87 per square foot of living area, including land, which falls within the range established by the comparable sales in this record on a total market value basis but above on a per square foot basis. However, after considering adjustments to the comparables for differences when compared to the subject, such as their lack of basement finish, the Board finds the subject's higher per square foot value is justified and a reduction in the subject's assessment based on overvaluation is not warranted.

Alternatively, the taxpayer contends assessment inequity with respect to the improvement as a 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 a total of eight equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #2 and #4, due to their significantly older ages when compared to the subject. The Board finds the parties' remaining comparables were most similar to the subject in location, building classification, age, size and most features. These comparables had improvement assessments ranging from \$47,324 to \$64,052 or from \$17.56 to \$21.79 per square foot of living area. The subject's improvement assessment of \$53,801 or \$19.50 per square foot of living area falls within the range established by the best equity comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Based on this record, the Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitably assessed and a reduction in the subject's assessment is not 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: March 16, 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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