



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

APPELLANT: Thayer Hamdan  
DOCKET NO.: 17-32710.001-R-1  
PARCEL NO.: 18-36-112-019-0000

The parties of record before the Property Tax Appeal Board are Thayer Hamdan, 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 **A Reduction** 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:** \$2,381  
**IMPR.:** \$15,811  
**TOTAL:** \$18,192

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 of frame and masonry construction with 1,296 square feet of living area. The dwelling is approximately 30 years old. Features of the home include a partial finished basement with some crawl space area, central air conditioning, a fireplace and a two-car garage. The property has a 6,350 square foot site and is located in Bridgeview, Lyons Township, Cook County.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of these arguments the appellant submitted information on twelve comparables.<sup>1</sup> The appellant submitted a copy of the final decision of the board of review disclosing the property has a total assessment of \$19,436 and indicated the subject has an improvement assessment of \$17,055 or \$13.16 per square foot of living area. The appellant requested the subject's

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<sup>1</sup> Comparable #1 was also submitted as comparable #13.

improvement assessment be reduced to \$12,413 or \$9.57 per square foot of living area. Eight of the comparables sold from May 2001 to July 2016 for prices ranging from \$134,993 to \$259,000 or from \$96.70 to \$199.85 per square foot of living area, including land.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property. The subject's assessment reflects a market value of \$172,764 or \$133.31 per square foot of living area, including land when suing the 2017 three-year average median level of assessments for Cook County of 11.25% as determined by the Illinois Department of Revenue. The appellant's submission of evidence indicates the subject has a total assessment of \$19,436 with an improvement assessment of \$17,055 or \$13.16 per square foot of living area.

### **Conclusion of Law**

The taxpayer contends assessment inequity as one 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 on this basis.

The Board finds the only evidence of assessment equity to be the appellant's comparables. These comparables had improvement assessments that ranged from \$8.56 to \$14.08 per square foot of living area. The subject's improvement assessment of \$13.16 per square foot of living area falls within the range established by the only comparables in this record. The Board gave less weight in its analysis to the appellant's comparables #1, #3, #4 and #10 based on their dissimilar age and/or lack of garage, which the subject features. However, the Board further finds the comparables submitted by the appellant were dissimilar to the subject in design and/or foundation when compared to the subject. The most similar comparables had improvement assessments ranging from \$10.28 to \$12.60 per square foot of living area. The subject's improvement assessment of \$13.16 per square foot of living area is above the range established by the most similar comparables in this record and a reduction is warranted on this basis. The Board gave most weight in its analysis to appellant's comparable #5 based on its similar features when compared to the subject.

The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a).

The appellant also 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 market value

comparables submitted by the appellant were dissimilar in age, lacked a garage which the subject features and/or the sale dates were too remote to establish market value as of January 1, 2017. Therefore, the Board finds that after granting the above reduction based on equity, no further reduction 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: 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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