



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

APPELLANT: Isam Nijmeh
DOCKET NO.: 17-33505.001-R-1
PARCEL NO.: 12-36-213-004-0000

The parties of record before the Property Tax Appeal Board are Isam Nijmeh, 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: \$3,228
IMPR.: \$20,532
TOTAL: \$23,760

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 one-story dwelling with 1,440 square feet of living area of masonry exterior construction. The dwelling is approximately ten years old. Features of the home include a partial basement with finished area, central air conditioning, and a two-car garage. The property has a 4,166 square foot site and is located in Elmwood Park, Leyden Township, Cook County. The subject is classified as a class 2-03 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 located in the same neighborhood code as the subject property. The comparables are improved with dwellings of class 2-03 with frame, masonry or frame and masonry exterior construction that range in size from 1,170 to 1,411 square feet of living area. The homes range in age from 65 to 93 years of age. Each of the

comparables has an unfinished basement, one comparable has central air conditioning and three of the comparables each have a two-car garage. The comparables sold from January 2015 to December 2016 for prices ranging from \$183,000 to \$245,000 or from \$130.49 to \$173.64 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$21,870.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,037. The subject's assessment reflects a market value of \$260,370 or \$180.81 per square foot of living area, including land, when applying the statutory 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, one of which was a comparable sale and three with only equity data. The board of review failed to address the appellant's overvaluation argument, submitting only one comparable having market value evidence. The board of review comparable #1 is located approximately 0.25 of a mile from the subject and in the subject's neighborhood code. The comparable has a 3,750 square foot site that is improved with a one-story class 2-03 dwelling of masonry exterior construction with 1,421 square feet of living area. The home is approximately 16 years old, has a full basement with finished area, central air conditioning, one fireplace and a two-car garage. The comparable sold in June 2015 for \$266,500 or \$187.54 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted five comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #4 and board of review comparable #1 which sold in 2015 and are dated and less likely to be indicative of the subject's market value as of the January 1, 2017 assessment date.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2 and #3 which have varying degrees of similarity to the subject in age, dwelling size and features but sold more proximate in time to the assessment date at issue in this appeal. These comparables sold from January to December 2016 for prices ranging from \$183,000 to \$245,000 or from \$130.49 to \$173.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$260,370 or \$180.81 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is 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: 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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