



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

APPELLANT: Roshdi Dajani
DOCKET NO.: 17-38580.001-R-1
PARCEL NO.: 13-01-125-045-0000

The parties of record before the Property Tax Appeal Board are Roshdi Dajani, 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: \$6,348
IMPR.: \$18,524
TOTAL: \$24,872

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 masonry dwelling with 1,042 square feet of living area. The dwelling is approximately 62 years old. Features of the home include a full basement with finished area, central air conditioning, and a 1.5-car garage. The property has a 3,968 square foot site and is located in Chicago, Jefferson 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 and assessment inequity with respect to the improvement as the bases of the appeal. In support of these arguments, the appellant submitted a grid analysis that contains information on four comparable properties along with a copy of the deed associated with the sale of each comparable. The comparables are located within the same neighborhood code as the subject property and are situated on sites that range in size from 4,092 to 4,387

square feet of land area. The sites are improved with class 2-03 dwellings of frame or masonry construction that range in size from 1,265 to 1,425 square feet of living area and range in age from 62 to 91 years old. One comparable has a concrete slab foundation. Three comparables have full basements, one of which has finished area. Two comparables have central air-conditioning and three comparables have either a 1-car or a 2-car garage.

The comparables sold from July 2015 to August 2017 for prices ranging from \$220,000 to \$300,000 or from \$172.14 to \$231.66 per square foot of living area, including land, and have improvement assessments that range from \$15,400 to \$25,855 or from \$12.05 to \$19.97 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$21,404. The requested assessment would reflect a total market value of \$214,040 or \$205.41 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 \$15,056 or \$14.49 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 \$24,872. The subject's assessment reflects a market value of \$248,720 or \$238.69 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% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$18,524 or \$17.78 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparable properties located within the same neighborhood code as the subject. The comparables have sites containing either 3,720 or 3,968 square feet of land area. The sites are improved with 1-story class 2-03 dwellings of frame, masonry or frame and masonry exterior construction that range from 61 to 92 years old and range in size from 1,041 to 1,086 square feet of living area. One comparable has a concrete slab foundation and a 1-car garage. Two comparables have full, unfinished basements and central air-conditioning.

The comparables sold from August 2015 to December 2017 for prices ranging from \$250,000 to \$335,000 or from \$230.20 to \$321.81 per square foot of living area, land included. The comparables have improvement assessments that range from \$19,319 to \$22,013 or from \$18.49 to \$21.15 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part that 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 parties submitted a total of seven suggested comparable sales, none of which are truly similar to the subject, for the Board's consideration. The Board gives less weight to appellant's comparable #2 which is a larger dwelling compared to the subject and board of review comparable #2 which is an older dwelling with a slab foundation and lacks central air-conditioning, all dissimilar to the subject. Further, the Board gives less weight to appellant's comparable sales #3 and #4 and board of review comparable sale #3 as their 2015 sales are dated relative to the January 1, 2017 assessment date at issue.

The Board finds, in this limited record, the best evidence of market value to be appellant's comparable sale #1 and board of review comparable sale #1 which are similar to the subject property in location, design, age, and some features, with upward adjustments being necessary to board of review comparable #1 due to its unfinished basement and lack of a garage. These comparables sold in August and December 2017 for \$300,000 or \$250,000 or \$231.66 and \$230.20 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$248,720 or \$238.69 per square foot of living area, including land, which, after considering adjustment to these best comparables for differences from the subject, is supported. Therefore, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

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.

Both parties used the same seven suggested comparables for their inequity argument. The Board gives less weight to appellant's comparables #2, #3 and #4 which differ from the subject in age, dwelling size, foundation type, and/or basement finish, or lack a garage and/or central air-conditioning, dissimilar to the subject. The Board also gives less weight to board of review comparable #2 which differs from the subject in age and foundation type, and lacks central air-conditioning, dissimilar to the subject.

The Board finds that appellant's comparable #1 and board of review comparables #1 and #3 were the best comparables submitted in this limited record and are generally similar to the subject property in location, age, design, and some features, although the two board of review comparables both lack a garage suggesting upward adjustments are necessary to make them more similar to the subject. These comparables had improvement assessments ranging from \$20,384 to \$25,855 or from \$18.77 to \$21.15 per square foot of living area. The subject's improvement assessment of \$18,524 or \$17.78 per square foot of living area falls below the range established by the best comparables submitted for the Board's consideration. Based on this

record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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:

October 19, 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

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