



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

APPELLANT: Syeda Ali  
DOCKET NO.: 17-40056.001-R-1  
PARCEL NO.: 10-27-422-023-0000

The parties of record before the Property Tax Appeal Board are Syeda Ali, the appellant(s), by attorney Noah J. Schmidt, of Schmidt Salzman & Moran, Ltd. 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:

**LAND:** \$4,735  
**IMPR.:** \$18,087  
**TOTAL:** \$22,822

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 5,412 square foot parcel of land improved with a 62-year old, one-story, single-family dwelling containing 1,176 square feet of building area. The property is located in Lincolnwood, Niles Township, Cook County and is a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of the overvaluation argument, the appellant submitted a copy of the settlement statement which disclosed that the subject property was purchased by the appellant on June 27, 2014 for a price of \$200,000 or \$170.07 per square foot of building area. The settlement statement did not include fees for the involvement of real estate brokers in the transaction. The petition indicates that the property was not a transfer between family or related corporations and that the property was advertised for sale on the multiple listing; no further evidence to support this was submitted.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,822 which reflects a market value of \$228,220 or \$194.06 per square foot of building area when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted a supplemental brief asserting that the subject property's sale was not reflective of the market. To support this, the board of review included a copy of the recorder of deeds printout. This printout shows a les pendens issued against the then homeowner, Mir Ali, in February 2012 and a warranty deed issued to a buyer, Sergio Balingit, in May 2012.

In addition, the board of review included data on four sales comparables. The sales comparables are described as multi-level or two-story, masonry, single-family dwellings. They sold from April to July 2016 for prices ranging from \$219.24 to \$240.07 per square foot of building area.

### **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).

In addressing the appellant's market value argument, the Board finds, based on the appellant's limited evidence and the board of review's brief and supporting evidence, that the sale of the subject in June 2014 was not a "compulsory sale. However, the Board finds that the evidence does call into question if the subject was listed on the open market and if the sale was between related parties. The Board finds the appellant failed to submit any evidence to support the contention that the subject was listed on the multiple listing service. In addition, the appellant did not respond to the board of review's evidence or confirm that the parties were not involved with the subject property in prior transaction. Therefore, the Board finds, based on the evidence, that the sale of the subject does not meet the elements of fair cash value.

Moreover, the Board finds that the board of review presented four sales comparables. These comparables sold from April to July 2016 for prices ranging from \$219.24 to \$240.07 per square foot of building area. In comparison, the subject sold for \$170.07 per square foot of building area which is significantly below the range of comparables. Therefore, the Board finds the subject's sale is not reflective of the market. The subject's market value based on its assessment is \$194.06 per square foot of building area which is only slightly below the range of the comparables in the record. Therefore, the Board finds the appellant has not proven by a preponderance of the evidence that the subject is overvalued and a reduction in the 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: August 24, 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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