



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

APPELLANT: Zena Ghouleh
DOCKET NO.: 17-42616.001-R-1
PARCEL NO.: 19-23-128-050-0000

The parties of record before the Property Tax Appeal Board are Zena Ghouleh, 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: \$4,467
IMPR.: \$10,261
TOTAL: \$14,728

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 of masonry exterior construction with 1,022 square feet of living area. The dwelling is approximately 60 years old. Features of the home include a full unfinished basement and a two-car garage. The property has a 4,964 square foot site and is located in Chicago, Lake 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.¹ In support of this argument, the appellant submitted information on four comparable sales with the same neighborhood code as the subject property. The comparables have sites ranging in size from 3,614 to 4,987 square feet

¹ Although the appellant also marked assessment equity as the basis of the appeal, no equity comparables were provided. The comparable sales provided by the appellant had assessments not reflective of each property's market value when comparing the assessments to their respective sales prices.

of land area. The comparables are similar class 2-03 properties improved with dwellings of masonry exterior construction ranging in size from 1,111 to 1,330 square feet of living area. The dwellings range in age from 56 to 66 years old. One comparable has a concrete slab foundation and three comparables each have a full unfinished basement. Three comparables have central air conditioning and three comparables each have a two-car garage. The comparables sold from April 2015 to May 2017 for prices ranging from \$128,000 to \$148,000 or from \$107.39 to \$126.91 per square foot of living area, including land. Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$12,118, reflecting a market value of \$121,180 or \$118.57 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,728. The subject's assessment reflects a market value of \$147,280 or \$144.11 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%.

In support of its contention of the correct assessment the board of review submitted information on eight comparable properties, five are located within the subject's neighborhood code, four are within the same block as the subject and one within the subject's subarea.² The comparables have sites that range in size from 3,690 to 5,463 square feet of land area. The comparables are similar class 2-03 properties improved with one-story dwellings of masonry or frame and masonry exterior construction ranging in size from 1,019 to 1,160 square feet of living area. The dwellings range in age from 54 to 65 years old. Each comparable has a full or partial basement with three having finished area. Three comparables have central air conditioning and each comparable has a one-car to a two-car garage. The board of review reported that comparable #3 sold in March 2017 for a price of \$1.00 and comparables #5 through #8 sold from January to May 2015 for prices ranging from \$170,000 to \$220,000 or from \$165.35 to \$212.36 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 parties submitted information on nine comparable sales for the Board's consideration. The Board gives less weight to appellant's comparable #1 due to its larger dwelling compared to the subject dwelling and appellant's comparable #3 as it has a concrete slab foundation, unlike the subject's full unfinished basement. The Board gives little weight to board of review comparable

² Board of review second set of four comparables were renumbered as comparables #5 through #8.

#3 as it reportedly sold for a price of \$1.00, which appears to be an outlier and not reflective of fair cash value. The Board also gives reduced weight to board of review comparables #6, #7 and #8 which differ from the subject in location and/or have finished basements unlike the subject. The Board finds the best evidence of market value to be the appellant's comparables #2 and #4, along with board of review comparable #5. The properties sold from January 2015 to May 2017 for prices ranging from \$141,000 to \$170,000 or from \$126.50 to \$166.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$147,280 or \$144.11 per square foot of living area, including land, which is within 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 not justified based on overvaluation.

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: April 20, 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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