



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

APPELLANT: Nasri Isa
DOCKET NO.: 17-44167.001-R-1
PARCEL NO.: 31-03-201-177-0000

The parties of record before the Property Tax Appeal Board are Nasri Isa, the appellant, by attorney Scott L. David, of Much Shelist 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: \$1,559
IMPR.: \$4,433
TOTAL: \$5,992

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 townhome of frame exterior construction with 1,212 square feet of living area. The dwelling is approximately 44 years old. Features of the home include a concrete slab foundation and central air conditioning. The property has a 2,079 square foot site and is located in Country Club Hills, Rich Township, Cook County. The subject is classified as a class 2-95 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 an appraisal estimating the subject property had a market value of \$30,000 as of January 1, 2014. The appraisal was prepared by William P. Neberieza, a certified general appraiser.

The intended use of the appraisal report was to assist the client in making a market value decision regarding the subject property. Intended users of the report include the client, taxing bodies, PTAB and parties involved in ad valorem taxing issues related to the subject.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using three comparable sales located from 0.19 to 1.04 miles from the subject property. Two of the comparables have sites with 1,999 or 2,000 square feet of land area. The comparables are improved with ranch style dwellings of average quality exterior construction that range in size from 1,000 to 1,162 square feet of living area. The homes range in age from 24 to 40 years old. Each comparable has a concrete slab foundation, central air conditioning and a 1-car garage. The comparables sold from May to August 2013 for prices of \$29,000 or \$37,500 or for \$24.96 to \$34.09 per square foot of living area, land included.

The appraiser adjusted the comparables for differences with the subject in dwelling size, room count and garage feature. After adjustments, the appraiser arrived at adjusted prices for the comparable sales ranging from \$26,800 to \$32,200 and an indicated value by the sales comparison approach for the subject of \$30,000. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$5,992. The subject's assessment reflects a market value of \$59,920 or \$49.44 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 four comparable sales, one of which is located in the same neighborhood assessment code as the subject property. The comparables have sites that range in size from 926 to 2,425 square feet of land area and are improved with one-story or two-story class 2-95 townhomes of frame or frame and masonry exterior construction that range in size from 1,162 to 1,440 square feet of living area. The homes range in age from 38 to 46 years old. Three comparables have an unfinished basement and one comparable has a concrete slab foundation. Three comparables have central air conditioning and two comparables have either a 1-car or a 2-car garage. The comparables sold from February 2014 to September 2017 for prices ranging from \$60,000 to \$67,500 or from \$45.14 to \$55.94 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted an appraisal while the board of review submitted four comparable sales for the Board's consideration. The Board gave little weight to the appraiser's opinion of value since the effective date of the appraisal report is approximately three years prior to the January 1, 2017 assessment date at issue. The Board also gave less weight to board of review comparables #2 and #3 which sold in 2014 and are dated and less likely to reflect market value as of the January 1, 2017 assessment date.

The Board finds the best evidence of market value to be the board of review's comparable sales #1 and #4 which have varying degrees of similarity when compared to the subject but sold more proximate in time to the January 1, 2017 assessment date at issue. These two comparables sold in September and January 2017 for \$60,000 and \$65,000 or \$49.02 and \$55.94 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$59,920 or \$49.44 per square foot of living area, including land, which falls just below the overall value of the two best comparables and is bracketed by the two best comparable sales on a per square foot basis. After considering adjustments to the subject for differences when compared to the subject, the Board finds a reduction in the subject's 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: September 21, 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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