



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

APPELLANT: Mohammed Durvesh  
DOCKET NO.: 17-44339.001-R-1 through 17-44339.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Mohammed Durvesh, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-44339.001-R-1	10-17-213-035-0000	2,138	13,069	\$15,207
17-44339.002-R-1	10-17-213-036-0000	2,844	13,069	\$15,913

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 multi-level dwelling of frame and masonry exterior construction with 1,612 square feet of living area. The dwelling is 60 years old. Features of the home include a partial basement with finished area, central air conditioning, a fireplace, and a two-car garage. The property consists of two parcels containing approximately 6,844 square feet of land area and is located in Morton Grove, Niles Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased in July 2017 for a price of \$311,200 from the Federal National Mortgage Association. The appellant completed Section IV–Recent Sale Data of the appeal petition disclosing the parties to the transaction were not

related, the property was sold by auction in settlement of a foreclosure and was advertised for sale through the Multiple Listing Service for 89 days. To document the sale the appellant submitted copies of the subject's listing sheet and Settlement Statement associated with the sale of subject which disclosed real estate commissions were paid to two entities.

The appellant also submitted a copy of the decision of the board of review for both parcels under appeal. Combining the assessments for the two parcels under appeal, the subject has a total assessment of \$35,678 reflecting a market value of \$356,780 or \$221.33 per square foot of living area, including land, when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing assessment information on only one of the two parcels under appeal. In support of its contention of the correct assessment the board of review submitted information on four comparable sales that have the same neighborhood code as the subject. The comparables have sites that range in size from 4,760 to 7,500 square feet of land area and are improved with multi-level dwellings of masonry or frame and masonry exterior construction that range in size from 1,650 to 1,788 square feet of living area and range in age from 45 to 60 years old. The comparables each feature a partial basement with finished area. Three comparables have central air conditioning, two comparables each have a fireplace and two comparables each have a two-car garage. The sales occurred from September 2014 to June 2016 for prices ranging from \$265,000 to \$355,000 or from \$160.61 to \$214.37 per square foot of living area, including land. In addition, the grid analysis depicted a July 2017 sale of the subject for \$311,200 or \$193.05 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in July 2017 for a price of \$311,200. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 89 days. In further support of the subject's transaction the appellant submitted a copy of the MLS sheet and the Settlement Statement. The board of review submission also made note of the subject sale. The Board finds the purchase price of \$311,200 is below the market value of \$356,780 as reflected by the assessment. The Board also finds the board of review did not

present any evidence to challenge the arm's length nature of the transaction and the suggested comparable sales presented by the board of review do not overcome the arm's length sale of the subject. Furthermore, three of the comparables had sale dates in 2014 and 2015 that were less proximate in time to the subject's January 1, 2017 assessment and therefore, were less likely to be reflective of market value. Based on this record the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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: 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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