



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

APPELLANT: Mohammad Saeid
DOCKET NO.: 17-44993.001-R-1
PARCEL NO.: 11-31-412-024-0000

The parties of record before the Property Tax Appeal Board are Mohammad Saeid, the appellant, 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 ***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:

LAND: \$4,875
IMPR.: \$39,010
TOTAL: \$43,885

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 is improved with a three-story multi-family building of masonry construction with 6,471 square feet of living area. The building is approximately 87 years old. Features include four apartments and a full basement which is finished with an apartment. The property has a 3,750 square foot site and is located in Chicago, Rogers Park Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends the in part that the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2016 tax year should be carried forward to the 2017 tax year, a recent purchase supports an assessment reduction, and assessment inequity as the bases of the appeal. The appellant disclosed that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number

16-20758.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$38,500 based on an agreement of the parties. The appellant asserts that 2016 and 2017 are in the same general assessment cycle and that there have been no material improvements made to the property which would materially increase the market value of the property.

In the brief, the appellant's counsel asserted the subject property was purchased in November 2013 for a price of \$385,000. The appellant indicated on the appeal form that the property was purchased from Lana S. Johnson and the parties were not related. The appellant provided no other documentation surrounding the sale.

The appellant also submitted information on five equity comparables improved with three-story class 2-11 buildings of masonry construction that range in size from 6,582 to 7,125 square feet of building area and have from 4 to 6 units. The comparables range in age from 88 to 97 years old. Each comparable has a full basement with three being finished with apartments. One comparable has central air conditioning, one comparable has two fireplaces, and three comparables have a two-car or three-car detached garage. These properties have improvement assessments ranging from \$35,411 to \$46,434 or from \$4.97 to \$6.64 per square foot of building area and \$7,082 to \$10,837 per unit. The record disclosed that comparables #1 through #3 sold from April 2015 to January 2016 for prices of \$441,500 or \$575,000 or from \$63.99 to \$83.69 per square foot of building area, including land.

The appellant requested the subject's assessment be reduced to \$38,500 with an improvement assessment of \$33,625 or \$5.20 per square foot of building area and \$8,406 per unit.

The board of review submitted its "Board of Review Notes on Appeal" disclosing assessment for the subject. The subject property has a total assessment of \$49,550.¹ The subject property has an improvement assessment of \$44,675 or \$6.90 per square foot of building area and \$11,169 per unit.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with three-story buildings of masonry construction ranging in size from 4,929 to 6,582 square feet of building area. Each property has the same classification code and neighborhood code as the subject property. The buildings range in age from 93 to 98 years old. Each comparable has a full basement with two having apartments, and two comparables have either a two-car or a three-car garage. The comparables have improvement assessments ranging from \$36,958 to \$50,667 or from \$6.73 to \$8.71 per square foot of building area.

Conclusion of Law

The appellant contends in part overvaluation as the basis of the appeal. 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

¹ It appears that the board of review reported the subject's 2018 assessment on its "Board of Review Notes on Appeal" rather than the subject's 2017 assessment as reported by the appellant.

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 on this basis.

The appellant disclosed the subject property was purchased in November 2013 for a price of \$385,000 or \$59.50 per square foot of building area, including land. The Board finds the purchase did not occur proximate in time to the assessment date, which calls into question whether the price is indicative of fair cash value as of January 1, 2017. Additionally, three of the comparables provided by the appellant sold more proximate in time to the assessment date for prices of \$441,500 and \$575,000 or from \$63.99 to \$83.69 per square foot of building area, including land. These sales demonstrate the subject's 2013 purchase price is not reflective of fair cash value as of January 1, 2017.

The appellant also argued in part that the 2016 assessment of the subject property as determined by the decision of the Property Tax Appeal Board should be carried forward to 2017. To the extent the appellant is basing this argument on the application of the so-called "rollover" provision of section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds this argument is without merit. Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

Although the record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2016 tax year and 2016 and 2017 are within the same general assessment period, the record does not indicate the subject property is an owner-occupied dwelling. Because the subject property is not demonstrated to be a residence occupied by the owner, section 16-185 of the code is not applicable.

Finally, the taxpayer contends assessment inequity as the 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 met this burden of proof and a reduction in the subject's assessment is warranted on this basis.

The Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparable #4 as these five comparables are most similar to the subject building in size. These comparables have improvement assessments that range from \$35,411 to \$50,667

or from \$4.97 to \$7.70 per square foot of building area. Only one comparable has an improvement assessment greater than the subject property and this comparable has a three-car garage while the subject property has no garage, suggesting a downward adjustment to this comparable would be appropriate to make it more equivalent to the subject property. Appellant's comparables also have improvement assessments ranging from \$7,082 to \$10,837 per unit while the subject property has an improvement assessment of \$11,169 per unit, which is above this range. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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: June 8, 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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