



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

APPELLANT: Moustafa Tamer
DOCKET NO.: 18-23392.001-R-1
PARCEL NO.: 23-14-217-037-0000

The parties of record before the Property Tax Appeal Board are Moustafa Tamer, 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: \$4,625
IMPR.: \$15,592
TOTAL: \$20,217

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 2018 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 1,148 square feet of living area. The dwelling is approximately 45 years old, has a partial basement with finished area, central air conditioning, and 2.5-car garage. The property has a 7,400 square foot site and is located in Palos Hills, Palos Township, Cook County. The subject is classified as a class 2-34, residential 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 evidence disclosing the subject property was purchased from Ghada R. Shaabnah with a contract date of October 21, 2015 and a settlement date of November 13, 2015 for a price of \$172,000. 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 a

realtor with Coldwell Banker, the property was advertised for sale through the Multiple Listing Service for a period of 153 days, and the property sold by a contract for deed. In further support, the appellant submitted copies of the Multiple Listing Service (MLS) data sheet, Settlement Statement that lists real estate brokers fees paid to Coldwell Banker and Real People Realty, and an unofficial copy of the recorded Warranty Deed.

Based on this evidence, the appellant requested the subject's total assessment be reduced to reflect the purchase price of \$172,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,217. The subject's assessment reflects a market value of \$202,170 or \$176.11 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%.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that are located within the same neighborhood code as the subject. The comparables have sites ranging in size from 7,838 to 11,780 square feet of land area and are improved with class 2-34, multi-level dwellings of frame and masonry exterior construction ranging in size from 1,122 to 1,185 square feet of living area. The dwellings range in age from 45 to 50 years old and have partial basements with finished area. Two comparables each have central air conditioning, and three comparables each have a 2-car garage. The sales occurred from April 2016 to August 2017 for prices ranging from \$219,873 to \$268,000 or from \$185.55 to \$238.86 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 appellant submitted information regarding the 2015 sale of the subject property while the board of review submitted information on four comparable sales for the Board's consideration. The Board gives less weight to the November 2015 sale of the subject property since the date of sale is more than 25 months prior to the January 1, 2018 assessment date at issue.

The Board finds the best evidence of market value to be the board of review comparable sales which are similar to the subject in location, design, age, dwelling size, foundation, and other features. In addition, the board of review comparable sales sold more proximate to the 2018 assessment date at issue. These comparables sold from April 2016 to August 2017 for prices ranging from \$219,873 to \$268,000 or from \$185.55 to \$238.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$202,170 or \$176.11 per square foot of living area, including land, which falls below the range established by the best

comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds no reduction in the subject's assessment is warranted.

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:

February 15, 2022



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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