



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

APPELLANT: Isam Nijmeh
DOCKET NO.: 18-33708.001-R-1
PARCEL NO.: 12-36-213-004-0000

The parties of record before the Property Tax Appeal Board are Isam Nijmeh, 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: \$3,228
IMPR.: \$19,843
TOTAL: \$23,071

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 is improved with a one-story dwelling of masonry construction containing 1,440 square feet of living area. The dwelling is approximately 10 years old. Features of the property include a partial basement with finished area, central air conditioning, and a two-car detached garage. The property has a 4,166 square foot site and is located in Elmwood Park, Leyden Township, Cook County. The property is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both overvaluation and assessment inequity with respect to the improvement assessment as the bases of the appeal. In support of the overvaluation argument the appellant submitted information on four comparable sales with the same classification and neighborhood codes as the subject property that are improved with dwellings of frame, masonry or frame and masonry construction that range in size from 1,240 to 1,614 square feet of living

area. The homes range in age from 61 to 91 years old. Each property has a basement with one having finished area, two comparables have central air conditioning, two comparables each have one fireplace and two comparables each have a two-car detached garage. These properties have sites ranging in size from 4,166 to 6,875 square feet of land area. The sales occurred from January 2016 to May 2018 for prices ranging from \$110,000 to \$195,000 or from \$88.71 to \$156.25 per square foot of living area, land included.

With respect to the assessment inequity argument the appellant provided information on seven comparables that are either one-story or a 1.5 to 1.9-story dwelling of frame construction with the same classification code as the subject property and ranging in size from 1,248 to 1,638 square feet of living area. The dwellings range in age from 92 to 98 years old. Six properties have basements with three having finished area, three comparables have central air conditioning, and each property has either a two-car or a two and one-half car detached garage. The comparables have improvement assessments ranging from \$12,343 to \$19,874 or from \$8.91 to \$12.54 per square foot of living area.

Even though the appellant marked on the appeal form the property was not an owner-occupied residence, the address of the property and the taxpayers address are the same, indicating the subject property is owner occupied.¹

The appellant requested the subject's assessment be reduced to \$18,432.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,071. The subject's assessment reflects a market value of \$230,710 or \$160.22 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%. The subject has an improvement assessment of \$19,843 or \$13.78 per square foot of living area. The board of review also indicated that the first year of the general assessment period for the subject property was 2016. The board of review further reported that it had reduced the subject's assessment from \$26,037 to \$23,017.

In further support of the assessment the board of review provided four comparables improved with one-story dwellings of masonry construction ranging in size from 1,334 to 1,433 square feet of living area. The homes range in age from 60 to 88 years old. Each property has a basement with one being finished, three comparables have central air conditioning, and two comparables have a two-car garage. The comparables have sites ranging in size from 3,990 to 5,625 square feet of land area and have the same assessment neighborhood code as the subject. These properties sold from April 2017 to October 2017 for prices ranging from \$233,000 to \$254,500 or from \$163.05 to \$190.07 per square foot of living area, land included. Their improvement assessments range from \$18,457 to \$20,208 or from \$12.88 to \$15.04 per square foot of living area.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

¹ To further support the conclusion the subject property is owner occupied, the Property Tax Appeal Board takes notice that the property received the homeowner's exemption in 2018. See <https://www.cookcountypropertyinfo.com/pinresults.aspx>.

Conclusion of Law

The appellant contends both overvaluation and assessment inequity as the bases 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 of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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, pursuant to section 16-185 of the Property Tax Code, a reduction in the subject's assessment is not warranted.

Initially, pursuant to section 1910.90(i) of the rules of the Property Tax Appeal Board, the Board takes notice that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year in Docket Number 17-33505.001-R-1. 86 Ill.Admin.Code 1910.90(i). In that appeal the Property Tax Appeal Board reduced the subject's assessment to \$23,760, based on equity and the weight of the evidence. The Board further finds that 2017 and 2018 are in the same general assessment period and the subject property is owner occupied.

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 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.

35 ILCS 200/16-185. Due to the fact the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2017 tax year in which the assessment was reduced, the subject property is an owner-occupied dwelling, 2017 and 2018 tax years are in the same general assessment period, and there is no evidence disclosing the subject property sold, the prior year's assessment as determined by the Board should be carried forward to the 2018 tax year as provided by section 16-185 of the Code. However, the Property Tax Appeal Board finds if the assessment as established by decision for the 2017 tax year is carried forward to the 2018 tax year the subject's assessment would be increased to \$23,760 from its current assessment of \$23,071. Considering the requirements of section 16-185 of the Code, the fact the board of review reduced the subject's 2018 assessment following a complaint filed by the appellant, and the comparables in the record that are all improved with homes older than the subject dwelling, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not 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: March 16, 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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