



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

APPELLANT: Fawzi Suleiman  
DOCKET NO.: 18-37909.001-R-1  
PARCEL NO.: 03-24-416-013-0000

The parties of record before the Property Tax Appeal Board are Fawzi Suleiman, the appellant(s), 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:** \$ 5,362  
**IMPR.:** \$ 25,247  
**TOTAL:** \$ 30,609

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) after receiving a decision from the Cook County Board of Review. The instant appeal challenges the assessment for tax year 2018. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

**Findings of Fact**

The subject consists of a split-level dwelling of frame construction with 1,478 square feet of living area. The dwelling is 52 years old. Features of the home include a partial basement with a formal recreation room, central air conditioning, and a one-car garage. The property's site is 10,725 square feet, and it is located in Wheeling Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on seven equity comparables.

The appellant also contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four sale comparables. These sale comparables sold

between March 2017 and September 2018 for \$230,000 to \$295,000, or \$148.76 to \$198.92 per square foot of living area, including land. In Section II of the appeal form, the appellant stated that the subject is not owner-occupied. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$25,864.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the total assessment for the subject is \$30,609. The subject property has an improvement assessment of \$25,247. The subject's assessment reflects a market value of \$306,090 when applying the 2018 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on seven equity comparables, and four sale comparables. These sale comparables sold from June 2016 to December 2018 for \$308,000 to \$355,000, or \$209.42 to \$218.46 per square foot of living area, including land.

The board of review also submitted a supplemental brief arguing that the subject receives a homestead improvement exemption ("HIE") under section 15-180 of the Property Tax Code. In support of this argument, the board of review submitted the ASIQ printouts for the subject. These printouts showed that the subject began receiving the HIE in tax year 2018, and that the improvements made to the subject increased its market value by \$88,032. The board of review also argues that the Cook County Assessor's records for the subject property do not reflect any changes made to the subject after the addition of the new improvement. In short, the subject's description as presented in this record is the same as it was prior to the addition of the new improvement. The board of review argues that comparing the subject to the comparables in the record using the subject's description prior to the new improvement would be inequitable. In support of this argument, the board of review submitted a permit for the subject, which showed that the new improvement to the subject was a second story addition, which added 978 square feet to the subject's improvement.

### **Conclusion of Law**

Residential property is entitled to an HIE when a new improvement is made to the existing structure. 35 ILCS 200/15-180. The amount of the exemption is equal to the market value added to the structure due to the new improvement, or \$75,000 in market value, whichever is less. Id. The HIE lasts for four years. Id.

In this appeal, the subject received the exemption beginning in tax year 2018, and the market value added by the new improvement to the subject's existing structure was \$88,032. Thus, the amount of the subject's HIE is the statutory maximum of \$75,000, and the remaining \$13,032 in market value is not exempt.

The Board is not persuaded by the board of review's argument that comparing the subject as it was prior to the new improvement would be inequitable. The appellant is requesting that the subject, as it was prior to the new improvement, is both overvalued and inequitably assessed. The assessment for the new improvement is accounted for in the HIE and the residual \$13,032 in market value added by the new improvement. The appellant is not requesting a reduction based

on the new improvement, and, therefore, that portion of the subject is assessed at its full value, less the statutory exemption. Thus, the Board will analyze the subject's market value and improvement assessment less the HIE, and will add the residual \$13,032 in market value back into the subject's assessment after the analysis is concluded. Thus, the subject's improvement assessment is \$23,944, or \$16.20 per square foot of living area; and the subject's market value is \$293,058, or \$198.28 per square foot of living area, including land.

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 proven 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 Board finds the best evidence of market value to be all of the appellant's sale comparables, and board of review sale comparable #2. These sale comparables sold for prices ranging from \$148.76 to \$216.15 per square foot of living area, including land. The subject's assessment, less the HIE, reflects a market value of \$198.28 per square foot of living area, including land, which is within the range established by the best comparables in this record. Based on this record, the Board finds the appellant has not proven, by a preponderance of the evidence, that the subject is overvalued, and that a reduction in the subject's assessment is not warranted.

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 proven 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 did not meet this burden of proof, and that a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be appellant's equity comparables #2 and #7, and board of review equity comparables #2, #5, #6, and #7. These equity comparables had improvement assessments ranging from \$11.73 to \$17.98 per square foot of living area. The subject's improvement assessment, less the HIE, of \$16.20 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, the Board finds the appellant has not proven, with clear and convincing evidence, that the subject is inequitably assessed, and 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: September 20, 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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