



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

APPELLANT: Umair Nomani
DOCKET NO.: 18-44868.001-C-1 through 18-44868.002-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Umair Nomani, 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 **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
18-44868.001-C-1	29-05-200-021-0000	26,158	6,893	\$33,051
18-44868.002-C-1	29-05-200-027-0000	10,949	0	\$10,949

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 has two property index numbers and is improved with a 51-year-old, one-story commercial building with a convenience store and a canopied four pump gasoline dispensing area. The subject has 2,464 square feet of building area of masonry construction. The property has a 56,439 square foot site and is located in Riverdale, Thornton Township, Cook County. The property is a class 8-23 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 an appraisal estimating the subject property had a market value of \$220,000 as of January 1, 2018. The appraisal was prepared by Shawn Schneider, a Certified General Appraiser, to estimate the retrospective market value of the subject as of January 1, 2018, for tax

assessment analysis purposes. Based on this evidence the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$109,772. The subject's assessment reflects a market value of \$548,860 or \$223 per square foot of building area, including land, when applying the Cook County Real Estate Classification Ordinance level of assessment for class 8 property of 20% ¹.

The board of review sought and received an extension of time to file its supporting evidence, however the record does not disclose evidence in support of the board of review's contention of the correct assessment.

In written rebuttal, the appellant argued that based on the evidence contained in the record, Appellant believes to have sufficiently established, by a preponderance of the evidence, that a reduction in the subject's total assessment is warranted.

The matter was set for a hearing before an Administrative Law Judge for the Board on July 21, 2023. Prior to hearing the parties entered into a written agreement to waive the hearing and have the matter decided on the evidence that had been submitted.

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 meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best and only evidence of market value to be the appraisal submitted by the appellant. The appraisal developed the three traditional approaches to value, however the appraiser noted that the Cost Approach to value was considered but that he ultimately determined that the primary approaches to determining market value of the subject to be the Sales Comparison Approach and the Income Capitalization Approach.

Utilizing the sales comparison and income capitalization approach the appraiser relied on upon seven and nine suggested comparables respectively. The appraisal stated that the sale prices and rental income of the suggested comparable properties were adjusted to account for differences between them and the subject and the appraiser determined that the subject's market value was \$220,000. The subject's assessment reflects a market value above the best evidence of market value in the record. The Board finds the subject property had a market value of \$220,000 as of

¹ The appellant indicates that the subject was benefiting from a Class 8 Incentive. He noted that the incentive expired in 2016 thus gradually increasing the level assessment "from 10% to 15% to 20% and now 25%". The BOR applied the Cook County Real Estate Classification Ordinance level of assessment for class 8 property of 20%. The board finds that the level assessment for the subject to be 20%.

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the assessment date at issue. Based on this evidence the Board finds 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:

April 16, 2024



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Umair Nomani, by attorney:
George N. Reveliotis
Reveliotis Law, P.C.
1030 Higgins Road
Suite 101
Park Ridge, IL 60068

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602