



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

APPELLANT: Ihsan Sweiss  
DOCKET NO.: 18-49882.001-R-1  
PARCEL NO.: 24-31-214-047-0000

The parties of record before the Property Tax Appeal Board are Ihsan Sweiss, 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:** \$8,111  
**IMPR.:** \$45,889  
**TOTAL:** \$54,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 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 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 two-story dwelling of masonry construction with 4,495 square feet of living area. The dwelling is approximately 19 years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a 3-car garage. The property has a 12,979 square foot site and is located in Palos Heights, Worth Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on both overvaluation and assessment inequity with respect to the subject's improvement.<sup>1</sup> In support of the overvaluation argument the appellant submitted

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<sup>1</sup> The appellant's appeal also included a request to reduce the subject's 2018 assessment based on a "Rollover", however, the subject property is not owner occupied as reported by the appellant, which is required by section 16-185 of the Property Tax Code. (35 ILCS 200/16-185).

information on four comparable sales and one listing from an appraisal of the subject property estimating the subject had a market value of \$540,000 as of June 14, 2016. In support of the improvement assessment inequity argument, the appellant submitted a grid containing information on five comparable properties to show that the subject's improvement is not being uniformly assessed. The comparables have improvement assessments ranging from \$35,635 to \$54,533 or from \$8.33 to \$11.97 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$54,000, which reflects a market value of \$540,000, and the subject's improvement assessment be reduced to \$45,889 or \$10.21 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,546. The subject's assessment reflects a market value of \$665,460 or \$148.04 per square foot of living area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The subject has an improvement assessment of \$58,435 or \$13.00 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis containing four comparable properties to show that the subject's improvement is being uniformly assessed. The comparables have improvement assessments ranging from \$53,313 to \$58,575 or from \$13.07 to \$14.04 per square foot of living area. The board of review's sales/assessment equity grid reflected the subject as selling in February 2018 for \$400,000 or \$88.99 per square foot of living area, including land, and the board of review's comparable #3 as selling in April 2018 for \$449,000 or \$111.55 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 in part 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains five comparable sales and one listing, as well as limited information regarding the sale of the subject, that occurred from March 2015 to April 2018 for prices ranging from \$400,000 to \$525,000 or from \$88.72 to \$141.89 per square foot of living area, including land. The listing had an asking price of \$595,000 or \$153.79 per square foot of living area, including land. The subject's assessment reflects a market value of \$665,460 or \$148.04 per square foot of living area, including land, which is above the range established by the comparable sales and listing in this record on a total market value basis and above all but the listing on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is appropriate. The taxpayer also

contends improvement assessment inequity as an alternative basis of the appeal. However, the Board finds a further reduction in the subject's assessment is not warranted after the subject's assessment is reduced based on the market value evidence in the record.

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.

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Chairman



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Member



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Member



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Member

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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: November 16, 2021



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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

Ihsan Sweiss, by attorney:  
Noah J. Schmidt  
Schmidt Salzman & Moran, Ltd.  
111 West Washington Street  
Suite 1300  
Chicago, IL 60602

COUNTY

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