



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

APPELLANT: Kujtim Rumani  
DOCKET NO.: 19-20759.001-R-1  
PARCEL NO.: 16-06-307-029-0000

The parties of record before the Property Tax Appeal Board are Kujtim Rumani, 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 **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:** \$8,917  
**IMPR.:** \$60,063  
**TOTAL:** \$68,980

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 2019 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 building of masonry exterior construction with 6,432 square feet of building area. The building is 51 years old and has an unfinished partial basement. The property has an 8,700 square foot site and is located in Oak Park, Oak Park Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellant submitted information on five comparable properties that are not located within the same neighborhood code as the subject. The comparables are two-story buildings of masonry exterior construction that range in size from 5,580 to 7,149 square feet of building area. The buildings range in age from 93 to 119 years old and have full basements, two of which are finished as apartments. Two of the comparables have

central air conditioning, one comparable has four fireplaces and one comparable has a 3-car garage.<sup>1</sup> The comparables have improvement assessments ranging from \$47,152 to \$62,768 or from \$7.05 to \$9.26 per square foot of building area.

Based on this evidence the appellant requested that the subject's improvement assessment be reduced to \$56,472 or \$8.78 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$68,980. The subject property has an improvement assessment of \$60,063 or \$9.34 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on four comparable properties that are located within the same neighborhood code as the subject. The comparables are two-story buildings of stucco, frame or masonry exterior construction that range in size from 4,127 to 5,439 square feet of building area. The buildings range in age from 102 to 109 years old and have full unfinished basements. Two of the comparables have central air conditioning, each comparable has from one to three fireplaces and each comparable has from a 2-car to a 4-car garage. The comparables have improvement assessments ranging from \$55,499 to \$73,648 or from \$12.34 to \$14.84 per square foot of building area.

Based on this evidence the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends improvement 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 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine comparable properties for the Board's consideration. The Board finds all of the comparables submitted by the parties are significantly older than the subject and five of the parties' comparables have a garage, unlike the subject. Nevertheless, the Board gives less weight to the appellant's comparables due to their locations outside of the subject's neighborhood code. The Board finds the board of review's comparables are similar to the subject in location, style, size and many features. However, each of the best comparables are significantly older than the subject and each has a garage, unlike the subject. Nevertheless, the best comparables have improvement assessments ranging from \$55,499 to \$73,648 or from \$12.34 to \$14.84 per square foot of building area. The subject's total improvement assessment of \$60,063 or \$9.34 per square foot of building area falls within the range established by the best comparables in the record on a total improvement assessment basis but below the range on a per

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<sup>1</sup> The appellant's supporting documentation reveals that the appellant's comparables #2 thru #5 do not have a garage.

square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's lower per square foot improvement assessment is justified. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and 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:

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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