



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

APPELLANT: Reem Muhanna
DOCKET NO.: 19-25557.001-R-1
PARCEL NO.: 23-13-105-009-0000

The parties of record before the Property Tax Appeal Board are Reem Muhanna, 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: \$9,523
IMPR.: \$15,281
TOTAL: \$24,804

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 multi-level dwelling of frame and masonry construction with 1,428 square feet of living area. The dwelling is approximately 44 years old. Features of the home include a partial basement that is finished, central air conditioning and an attached two-car garage. The property has a 14,806 square foot site and is located in Palos Hills, Palos 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales that were located within the same neighborhood code as the subject property. The comparables had lots ranging in size from 8,500 to 14,159 square feet of land area and were improved with similar class 2-34 dwellings of frame and masonry construction. The homes ranged in size from 1,252 to 1,405 square feet of living

area and were 45 or 46 years old. The comparables had other features with varying degrees of similarity to the subject. The comparables sold from January 2016 to December 2017 for prices ranging from \$165,000 to \$215,000 or from \$129.11 to \$162.14 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$20,816. The requested assessment would reflect a total market value of \$208,160 or \$145.77 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,804. The subject's assessment reflects a market value of \$248,040 or \$173.70 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%.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables to show the subject property is being equitably assessed.

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

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

The Board finds the only evidence of market value to be the appellant's comparable sales, however, all of the sales occurred greater than 12 months prior to the January 1, 2019 assessment date at issue. The Board gave less weight to the board of review's equity analysis as this evidence is not responsive to the overvaluation argument brought by the appellant. The Board finds the appellant's comparable sales are similar to the subject in location, dwelling style and features. However, the Board finds that three of the appellant's comparables have significantly smaller lots and dwellings than the subject. Nevertheless, the appellant's comparables sold from January 2016 to December 2017 for prices ranging from \$165,000 to \$215,000 or from \$129.11 to \$162.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$248,040 or \$173.70, which falls above the sales in this record. However, after considering adjustments to the comparables for differences when compared to the subject, such as the subject's larger lot, the Board finds the subject's assessment is supported. Based on this evidence the Board finds a reduction in the subject's assessment is not 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:

November 17, 2020



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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