



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

APPELLANT: Wael Alzir
DOCKET NO.: 19-28674.001-R-1
PARCEL NO.: 28-10-316-009-0000

The parties of record before the Property Tax Appeal Board are Wael Alzir, the appellant, by attorney Anthony M. Farace, of Amari & Locallo 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: \$3,119
IMPR.: \$34,934
TOTAL: \$38,053

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 three-story, multi-family dwelling of masonry construction with 5,832 square feet of living area. The dwelling was 45 years old. Features of the home include a slab foundation. The property has an 11,343 square foot site and is located in Midlothian, Bremen Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's asserts overvaluation and assessment inequity in this appeal. In support of the overvaluation argument, the appellant submitted evidence of four suggested comparable sales. Those four properties, all of which contain apartment buildings on the same block as the subject, were sold together to the same buyer in a single transaction that took place on January 1, 2015. In that transaction, the buyer acquired all four suggested sales comparables for a price of

\$1,410,000. The appellant also asserted that the four suggested sales comparables could also serve as equity comparables in support of the assessment inequity argument.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,053. The subject's assessment reflects a market value of \$380,530 or \$65.25 per square foot of living area, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. The subject's improvement assessment is \$34,934, or \$5.99 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information about the assessments of four suggested comparable properties. The board of review did not provide any suggested sales comparables.

Conclusions of Law

The appellant first 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 has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board does not give any weight to the appellant's suggested sales comparables primarily because the sales transaction in which they were obtained took place in January 2015, four years before the relevant assessment date. Furthermore, this single transaction may not even reflect the true market value of each of the comparables individually as of the date of the sale because the seller may have been willing to accept a lower price to sell all the properties at once. The board of review did not present any sales comparables or other evidence relevant to market value, but it is the appellant's burden to go forward with evidence or legal argument sufficient to challenge the assessment of the subject property. *See* 86 Ill. Admin. Code § 1910.63(a), (b). The appellant has failed to meet this burden in connection with the market value argument. The Board therefore rejects this argument.

The Board will now consider appellant's assessment inequity argument. 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 on this basis is not warranted.

The Board finds the best evidence of assessment equity to be the board of review's comparables one, two, three, and four. Like the subject, the comparables have three-story, multi-family residences with slab foundations. The subject and these three comparables each as the same number of bedrooms and bathrooms. The living areas of the dwellings on these comparables are

close in size to the living area of the subject's dwelling, and the lot sizes are similar. These comparables are all located within ¼ mile of the subject. Neither the subject nor any of these comparables has central air conditioning or a garage.

These equity comparables had improvement assessments that ranged from \$6.24 to \$7.56 per square foot of living area. The subject's improvement assessment of \$5.99 per square foot of living area falls below the range established by the best comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvements were inequitably assessed, and a reduction in the subject's assessment on that basis 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: June 21, 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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