



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

APPELLANT: Salah Munasser
DOCKET NO.: 19-39574.001-R-1
PARCEL NO.: 13-15-201-025-0000

The parties of record before the Property Tax Appeal Board are Salah Munasser, 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: \$5,994
IMPR.: \$53,393
TOTAL: \$59,387

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 3-story, multi-family building of masonry exterior construction with 5,085 square feet of building area. The building is approximately 47 years old. Features of the building include a concrete slab foundation and a two-car garage. The property has a 4,440 square foot site located in Chicago, Jefferson 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 improvement as the basis of the appeal. In support of this argument, the appellant submitted information on two grid analyses for five equity comparables with the same neighborhood code as the subject property. For clarity in the record, the one comparable on the second grid analysis is renumbered as comparable #5. The comparables are improved with 3-story, class 2-11 buildings of masonry exterior construction

that range in size from 4,587 to 5,560 square feet of building area. The buildings range in age from 91 to 105 years old. Two comparables each have central air conditioning. Four comparables each have a two-car or a three-car garage. The comparables have improvement assessments ranging from \$39,113 to \$50,318 or from \$7.69 to \$9.36 per square foot of building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$45,765 or \$9.00 per square foot of building area.

The appellant also submitted two memoranda: "Impact of Covid-19 Residential Real Estate Market" and "Request for Relief" which argue that the Covid-19 pandemic has generally affected real estate market values in March and April of 2020. The appellant then argues that the assessment of the subject property is overvalued due to the Covid-19 pandemic.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$59,387. The subject property has an improvement assessment of \$53,393 or \$10.50 per square foot of building area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables with the same neighborhood code as the subject property. The comparables are improved with 2-story or 3-story, class 2-11 multi-family buildings of masonry or frame and masonry exterior construction that range in size from 3,037 to 5,085 square feet of building area. The buildings range in age from 46 to 95 years old. One comparable has a concrete slab foundation and three comparables each have a full basement, two of which are finished with apartments. Three comparables each have from a two-car to a three car garage. The comparables have improvement assessments ranging from \$40,621 to \$62,977 or from \$11.64 to \$13.70 per square foot of building area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The taxpayer contends 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 nine suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #4 which have central air conditioning, a feature the subject lacks. The Board also gives less weight to board of review comparables #2, #3, and #4 which differ from the subject in design/story height, building size, and have basements which the subject lacks.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #3, and #5 as well as board of review comparable #1 which are similar to the subject in location, design, building size, foundation, and some features, except three of these comparables are older buildings than the subject and two comparables lack a garage which is a feature of the subject suggesting various adjustments for these differences would be necessary to make them more

equivalent to the subject. Nevertheless, these comparables have improvement assessments ranging from \$39,113 to \$62,977 or from \$7.69 to \$12.38 per square foot of building area. The subject's improvement assessment of \$53,393 or \$10.50 per square foot of building area falls within the range established by the best comparables in this record. Based on the evidence in this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment based on inequity is not warranted.

Additionally, although argued with generalities, the appellant failed to provide sufficient evidence or argument to show the Covid-19 pandemic affected the market value of the subject property as of January 1, 2019.

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:

May 16, 2023



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

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