



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

APPELLANT: Abdulaziz Patel
DOCKET NO.: 19-39642.001-R-1
PARCEL NO.: 13-15-201-024-0000

The parties of record before the Property Tax Appeal Board are Abdulaziz Patel, 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: \$4,388
IMPR.: \$32,112
TOTAL: \$36,500

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 is improved with a two-story, multi-family dwelling of frame and masonry construction with 3,181 square feet of living area. The dwelling is 63 years old. Features include a full basement with an apartment, a two-car garage, and three full bathrooms. The subject occupies a 3,251 square foot site. It is 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 asserts overvaluation in this appeal. In support of the overvaluation argument, the appellant submitted evidence disclosing that the subject property was purchased on September 17, 2019, for a price of \$365,000, or \$114.74 per square foot of living area. The evidence included the real estate contract for the transaction. The appellant also asserts assessment equity as a basis for this appeal. In support of this contention, the appellant submitted five suggested

equity comparables. Based upon this evidence, the appellant requested a reduction in the subject's assessment to \$33,939.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,009. The subject's assessment reflects a market value of \$450,090, land included, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. The subject has an improvement assessment of \$40,621, or \$12.77 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted four suggested comparables to serve as both equity and sales comparables. These properties sold between March 24, 2017, and October 15, 2019, for amounts ranging from \$380,000 to \$425,000, or between \$110.45 and \$151.57 per square foot of living area, land included in the sale prices. The improvement assessments of these suggested comparables per square foot of living area ranged from \$10.17 to \$19.48.

Conclusion of Law

When market value is the basis of the appeal, the taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 on this basis is warranted.

The appellant presented evidence that the subject property was sold on September 17, 2019, for a price of \$365,000. The appellant filled out Section IV - Recent Sale Data of the PTAB residential appeal form and disclosed that the parties to the transaction were not related, the property was sold by a realtor, and the property had been advertised on the open market via Redfin and Zillow for three months. The appellant also disclosed that the sale was not due to a foreclosure action. The appellant submitted a copy of the real estate contract from the transaction.

The Board's task in this case is to determine the correct assessment of the subject property. *See* 35 ILCS 200/16-180. Under Illinois law, real property must be valued at its fair cash value, meaning the price that would be paid for it at a fair, voluntary sale where the buyer and seller are both ready, willing, and able to buy and sell, but neither is compelled to do so. Bd of Educ of Meridian Community School Dist. No. 223 v. Ill. Property Tax Appeal Bd., 2011 IL App (2d) 100068, ¶ 36. A contemporaneous sale of the subject property between parties dealing at arms-length is practically conclusive on the issue of whether an assessment reflected the fair cash market value of the property. Gateway-Walden LLC v. Pappas, 2018 IL App (1st) 162714, ¶ 33.

The Board finds that the best evidence of the subject's market value is the September 17, 2019, sale of the subject for \$365,000. The appellant's representations about the sale indicate that it was an arm's length transaction, and the board of review presented no evidence refuting any of those representations. Although the board of review argues that its suggested comparables support the assessment, the subject's sale price of \$114.74 per square foot of living area, land

included, was within the range of sale prices of the board of review's comparables, which was from \$110.45 to \$151.57 per square foot of living area, land included. Because the subject's assessment reflects a fair market value of \$450,090, which is greater than the \$365,000 sale amount, a reduction in the subject's assessment commensurate with that sale price is warranted.

The taxpayer also asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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 further reduction in the subject's assessment is not warranted.

The Board's resolution of appellant's overvaluation claim effectively resolves the assessment inequity claim as well. That decision results in an improvement assessment of \$32,112, or \$10.09 per square foot of living area. The Board finds that the best evidence of assessment equity is the board of review's suggested comparables one and three and the appellant's suggested comparables three and four. Like the subject property, these comparables have two-story, multi-family residences with full basements and two-car garages. The dwellings on these comparables are similar to the subject dwelling in living area size. These comparables are all within a quarter mile of the subject.

These comparables had improvement assessments that ranged from \$9.29 to \$11.66 per square foot of living area. The subject's revised improvement assessment of \$10.09 per square foot of living area falls within the range established by the best comparables in this record. The Board therefore finds that the appellant cannot demonstrate with clear and convincing evidence that the subject is now inequitably assessed, and a further reduction in the subject's assessment on this basis is not justified.

The appellant also asserts that the COVID-19 pandemic supports the request for a reduced assessment. The Board distinguishes between a request for relief just because the pandemic occurred, and a request based on the pandemic's effect on market conditions, or the income-producing capacity of a given property. The Board lacks statutory authority to grant a reduced assessment solely because the pandemic occurred. And the appellant has presented no evidence that the pandemic had affected the subject's market value or income-producing capacity as of

Docket No: 19-39642.001-R-1

January 1, 2019, the relevant valuation date. See 35 ILCS 200/9-155. Accordingly, appellant has not shown entitlement to a reduction on this basis.

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:

April 16, 2024



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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