



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

APPELLANT: Mohammad Igbal
DOCKET NO.: 19-44934.001-R-1 through 19-44934.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Mohammad Igbal, the appellant(s), 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-44934.001-R-1	10-34-118-016-0000	3,000	19,447	\$22,447
19-44934.002-R-1	10-34-118-017-0000	3,000	19,447	\$22,447

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 is a two parcel multi-Property Index Number (PIN) property¹ which consists of an approximately 77-year-old, two-story, single-family dwelling of masonry construction with 1,202 square feet of living area. Features of the home include a full finished basement with a formal recreation room, a fireplace, and a one-car garage. The property consists of two 3,000 square foot parcels (6000 total square foot site) located in Lincolnwood, Niles Township, Cook County. The subject is classified as a class 2-10 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 filled out Section IV of the Residential Appeal Form

¹ Associated PINs are 10-34-118-016-0000 and 10-34-118-017-0000.

reporting that the subject property was purchased October 2019, for a price of \$215,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

In support of the assessment inequity argument the appellant submitted information on five suggested equity comparable properties with varying degrees of similarities to the subject². The appellant did not report the exact proximity of the comparable properties to the subject but disclosed that all the submitted comparable properties had the same neighborhood code as the subject. The comparable properties had improvement assessments ranging from \$15.16 to \$19.51 per square foot of living area. The appellant requested the subject's total assessment for both PINs be reduced to \$21,500.

The appellant also submitted a memorandum titled "Uniformity of Assessment" in which appellant argues that the impact of the COVID-19 pandemic has generally affected real estate market values. 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 a prorated total assessment for PIN ending in -016 as \$22,447. The subject property has a non-prorated total assessment of \$44,894 and an improvement assessment of \$38,894 or \$32.36 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparable properties with varying degrees of similarities to the subject. The exact proximity of the suggested comparable properties to the subject was not reported but the board of review disclosed that all the suggested comparable properties had the same neighborhood code as the subject. The board of review requested that the assessment be confirmed. The Board of review also submitted a supplemental brief addressing the appellants positions.

In a submitted brief and evidence the board of review argues that the subject consists of two Property Index Numbers, two deeds and that two sets of transfer tax stamps were generated when the sale of the subject was completed, which shows that the actual purchase price for the subject was not \$215,000 as the appellant suggests but rather but rather \$430,000 for both, or \$215,000 for each.

Conclusion of Law

As a preliminary matter, 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. The Property Tax Appeal Board distinguishes between a request for relief just because the pandemic occurred ("COVID Relief") and a request based on the pandemic's effect on market conditions, or the income-producing capacity of a given property. The former would only require the appellant to show that the pandemic occurred, not that the pandemic affected or contributed to changes in the relevant market or other factors related to the property's

² The appellants listed Comp #2 is the subject property (PIN ending in -17) but is listed as having an improvement assessment of \$19,447 or \$16.18 per square foot of living area. The appellant list the age of the improvement as both 77 and 80 years of age in this filing.

assessment. The latter would require the appellant to meet its burden to provide substantive evidence or legal argument sufficient to challenge the property's assessment.

As an administrative agency, the Property Tax Appeal Board only has the authority that the General Assembly confers on it by statute. *Spiel v. Property Tax Appeal Bd.*, 309 Ill. App. 3d 373, 378 (2d Dist. 1999). Consequently, to the extent that the PTAB acts outside its statutory authority, it acts without jurisdiction. See *Bd. of Educ. of City of Chicago v. Bd. of Trustees of Pub. Sch. Teachers' Pension & Ret. Fund of Chicago*, 395 Ill. App. 3d 735, 739–40 (1st Dist. 2009). The Board has no statutory authority to reduce assessments solely because the pandemic occurred (i.e., to grant "COVID Relief"). However, if an appellant presents evidence demonstrating the pandemic resulted in or contributed to a reduction in the subject property's assessment, that may serve as the basis for a reduction. However, the appellant is not entitled to a reduction just because the pandemic occurred. The appellant failed to present reliable evidence to support the argument that COVID-19 affected the value of the subject. Consequently, it is impossible to conclude the subject property was not uniformly assessed due to COVID-19 or its market value adversely affected to any extent. Additionally, the Board finds that any property assessment reductions requested by the appellant related due to the COVID-19 pandemic cannot be used as justification for an appeal regarding the 2019 tax year. The pandemic began in 2020, after the valuation date for the 2019 assessment period. The appellant's request for a reduction based on this basis is denied.

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 appellants *did not meet* this burden of proof and a reduction in the subject's assessment on this basis *is not warranted*.

The Board gives no weight to the sale of the subject in October 2019, for a price of \$215,000. The appellant failed to provide sufficient corroborative evidence of the details of the sale and prove by a preponderance of the evidence that this was an arm's length sale. Section IV of the residential appeal states for the appellant to, "SUBMIT DOCUMENTATION of the actual sales price (*submit copies of all that are available*) including a sales contract, Real Estate Transfer Declaration, listing data sheet, listing history, and Settlement Statement" (*emphasis in the original*). The appellant neglected to submit any of these documents and none of them appear in the record³. For the purposes of the appellant's argument of overvaluation based on a recent sale, the Board finds that without corroboration in the form of documentary evidence that this appellant has failed to meet their burden of proof and that a reduction on this basis is not justified.

Additionally, the board of review provided un rebutted evidence that the actual sale price for the 2019 sale of the subject was not \$215,000 as the appellant suggests but rather but rather \$430,000 when accounting for both PINs.

³ In a submitted brief appellant indicates that "An executed copy of the Master Statement is attached", however, a Master statement of the sale of the subject is not part of the record before this Board.

The Board may consider market value evidence, such as sales of comparable properties submitted by the parties, to determine whether the subject was sold at fair cash value. 86 Ill.Admin.Code §1910.65(c)(4); *See* Calumet Transfer LLC v. Illinois Property Tax Appeal Board, 401 Ill.App.3d 652 (1st Dist. 2010). No such evidence was provided by the appellant. Ultimately, the appellant had the burden of showing overvaluation in the assessment process by a preponderance of the evidence.

The taxpayer also 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 comparable properties to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 finds that the evidence submitted by the appellant does not support their assertion that the subject was inequitably assessed. The suggested comparable properties submitted by the appellant had varying amenities, ages and per square foot of living area from the subject and the exact proximity of the suggested comparable properties was not provided. Additionally, the appellant confuses matters by listing one of the PINs associated with the subject (10-34-118-017-0000) as a potential equity comparable. The appellant ultimately had the burden of showing inequity in the assessment process by clear and convincing evidence. The appellant failed to do so and based on the record before the Board it is unable to establish a range for determining assessment equity. Accordingly, the Board finds that the appellant failed to show by clear and convincing evidence that the subject's improvement was inequitably assessed, and a reduction in the subject's assessment on this 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: October 21, 2025



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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