



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

APPELLANT: Haim Gabi
DOCKET NO.: 19-45141.001-R-1 through 19-45141.008-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Haim Gabi, 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 |
|------------------|----------------------|-------------|----------------|--------------|
| 19-45141.001-R-1 | 10-23-403-078-1001 | 1,079 | 15,431 | \$16,510 |
| 19-45141.002-R-1 | 10-23-403-078-1003 | 1,168 | 16,712 | \$17,880 |
| 19-45141.003-R-1 | 10-23-403-078-1004 | 1,204 | 17,230 | \$18,434 |
| 19-45141.004-R-1 | 10-23-403-078-1005 | 1,168 | 16,712 | \$17,880 |
| 19-45141.005-R-1 | 10-23-403-078-1006 | 1,204 | 17,230 | \$18,434 |
| 19-45141.006-R-1 | 10-23-403-078-1007 | 1,241 | 17,749 | \$18,990 |
| 19-45141.007-R-1 | 10-23-403-078-1008 | 1,204 | 17,230 | \$18,434 |
| 19-45141.008-R-1 | 10-23-403-078-1009 | 1,258 | 17,993 | \$19,251 |

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 eight residential condominium units contained in a nine-unit, 53-year-old, three-story, residential condominium building of masonry construction. Each unit was designated with a Property Index Number (PIN). The subject included PIN 1001 and PINs 1003 through 1009. PIN 1002 was not part of the subject under appeal. Each PIN owned a differing

percentage of the common elements. The property is situated on 11,225 square feet of land in Niles Township, Cook County. It is a Class 2 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 one suggested comparable sale, specifically the same sale cited by the board of review for PIN 1007. This unit sold for \$190,000 in 2017. The appellant applied a 10.00% reduction for personal property for an adjusted purported purchase price of \$171,000. The appellant included a brief in which it suggests the subject's market value was diminished due to the COVID-19 pandemic. The appellant also submitted a list of the eight units in the subject property with adjustments for 10.00% personal property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$145,813. The subject's assessment reflects a market value of \$1,458,130 when applying the 2019 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted a condominium analysis with information on suggested comparable sales for one unit in the building, PIN 1007. This unit sold in 2017 for a total consideration of \$190,000. The unit sold comprised of 11.64% the common elements of the building.

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 appellant did not submit reliable evidence of whether the subject property merits an assessment reduction due to COVID-19. The Board considers an assessment appeal without reference to any assumptions and conclusions made by another agency. "Under the principles of a de novo proceeding, the Property Tax Appeal Board shall not presume the action of the board of review or the assessment of any local assessing officer to be correct." 86 Ill.Admin.Code §1910.63(a). "Under the scheme created by the PTAB statute, an appeal to the PTAB does not afford taxpayers the right to request that a higher authority rule upon the correctness of a lower authority's findings. Rather, it affords taxpayers and taxing bodies a 'second bite at the apple,' *i.e.*, an opportunity to have assessments recomputed by a reviewing authority whose power is not circumscribed by any previous assessment." LaSalle Partners v. Illinois Property Tax Appeal Board, 269 Ill.App.3d 621, 629 (2nd Dist. 1995).

Moreover, the Board has no statutory authority to reduce assessments because of the COVID-19 pandemic. 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 Board, 309

Ill.App.3d 373, 378 (2nd Dist. 1999). To the extent that the Board acts outside its statutory authority, it acts without jurisdiction. See Board of Education of the City of Chicago v. Board of Trustees of the Public School Teachers Pension & Retirement Fund of Chicago, 395 Ill.App.3d 735, 739–40 (1st Dist. 2009).

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. The Board finds the appellant's request for an assessment reduction based on a purported market effect of COVID-19 is without merit.

As for the appellant's overvaluation argument, the Board finds there is no merit. The appellant's assumption of a 10.00% personal property reduction is not based on reliable evidence. The 2017 sale of one cited unit, PIN 1007, was two years prior to the instant lien year. Although the missing PIN 1002 was not part of the subject under appeal, it did own part of the common elements. The appellant failed to explain what effect this may have had on market value. 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:

December 19, 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

AGENCY

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