



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

APPELLANT: Hazem Amin
DOCKET NO.: 19-49273.001-R-1
PARCEL NO.: 29-17-113-007-0000

The parties of record before the Property Tax Appeal Board are Hazem Amin, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich, 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: \$1,406
IMPR.: \$1,094
TOTAL: \$2,500

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 building of frame construction that contains 2,009 square feet of living area. The building was built in 1928 and is approximately 91 years old. Features of the property include a full unfinished basement, four bathrooms, and a detached two-car garage. The property has a 5,624 square foot site located in Harvey, Thornton Township, Cook County. The subject is classified as a class 2-11 property (apartment building with 2 to 6 units) 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 five comparable sales improved with two-story multi-family dwellings that range in size from 2,142 to 2,304 square feet of living area. The buildings were built from 1913 to 1944. Four of the comparables have full unfinished basements and one comparable has a partial basement with a recreation room. The comparables have 2 or 2½

bathrooms and either a 1-car attached garage, or a 2-car detached garage. These properties have sites ranging in size from 4,472 to 8,354 square feet of land area. The comparables have the same neighborhood code as the subject property. The sales occurred from August 2017 to August 2019 for prices ranging from \$9,200 to \$57,000 or from \$4.30 to \$26.24 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$2,180.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,217. The subject's assessment reflects a market value of \$82,170 or \$40.90 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-11 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on three comparables with comparables #1 and #2 having sale dates in November 2018 and August 2017, respectively. Board of review comparable #3 did not have any reported sale data and will not be further discussed. Board of review comparables #1 and #2 are duplicates of appellant's comparable sales #1 and #4, respectively.

In rebuttal the appellant noted that the two board of review comparable sales are duplicates of those submitted by the appellant. Appellant's counsel argued that using the median sales price per square foot of living area of the comparables to adjust the subject's assessment is more accurate and consistent with the preponderance of the evidence standard of proof.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains five comparable sales submitted by the parties, with two being duplicate comparables, to support their respective positions. The comparables have varying degrees of similarities to the subject. These comparables sold for prices ranging from \$9,200 to \$57,000 or from \$4.30 to \$26.24 per square foot of living area, including land. The subject's assessment reflects a market value of \$82,170 or \$40.90 per square foot of living area, including land, which is significantly above the range established by the comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is 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:

May 21, 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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