



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

APPELLANT: Dalia Haddad  
DOCKET NO.: 19-50373.001-R-1  
PARCEL NO.: 29-30-104-036-0000

The parties of record before the Property Tax Appeal Board are Dalia Haddad, the appellant, by attorney Gregory P. Diamantopoulos of Verros Berkshire, PC in Oakbrook Terrace, 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:** \$1,996  
**IMPR.:** \$4,177  
**TOTAL:** \$6,173

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 one-story dwelling of frame construction containing 920 square feet of living area. The dwelling is approximately 66 years old. Features of the home include a full basement finished with a formal recreation room, 1½ bathroom, and an attached one-car garage. The property has a 7,260 square foot site located in Hazel Crest, Thornton Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with one-story dwellings of frame construction that have either 935 or 936 square feet of living area. The dwellings range in age from 61 to 66 years old. Each comparable has a slab foundation and one bathroom. Comparable #3 has central air

conditioning. Each comparable has the same classification code and neighborhood code as the subject property. The comparables are located from approximately .3 to 3.3 miles from the subject. Their improvement assessments range from \$2,990 to \$3,462 or from \$3.20 to \$3.70 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$3,137.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$6,173. The subject property has an improvement assessment of \$4,177 or \$4.54 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with one-story dwellings of frame construction ranging in size from 900 to 988 square feet of living area. One comparable has a slab foundation while three comparables have full basements, two with finished recreation room area. Two comparables have central air conditioning and one comparable has a fireplace. Each comparable has 1 or 1½ bathrooms, and a 1-car or a 2-car garage. The comparables have the same classification code and neighborhood code as the subject. The comparables are located within approximately ¼ mile of the subject property. Their improvement assessments range from \$4,219 to \$6,594 or from \$4.53 to \$6.67 per square foot of living area.

### **Conclusion of Law**

The appellant 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 Board finds the best evidence of assessment equity to be board of review comparables #2, #3 and #4 as these comparables are more similar to the subject in foundation type than the remaining comparables submitted by the parties. Each of these comparables has a full basement with two having finished recreation room area, as does the subject property. Comparables #3 and #4 have ½ less bathroom than the subject and comparable #3 has an unfinished basement, unlike the subject's finished basement area, suggesting upward adjustments would be appropriate to make the homes more equivalent to the subject. Conversely, comparables #2 and #3 have central air conditioning and larger garages than the subject, indicating these two comparables would require downward adjustments to make them more equal to the subject dwelling for these features. Comparable #4 has a fireplace while the subject has no fireplace, indicating a downward adjustment to the comparable would be appropriate. These three comparables have improvement assessments that range from \$5,564 to \$6,594 or \$6.18 and \$6.67 per square foot of living area. The subject's improvement assessment of \$4,177 or \$4.54 per square foot of living area falls below the range established by the best comparables in this record and appears well supported after considering the suggested adjustments. Less weight was given to the remaining comparables due to each having a slab foundation unlike the subject's full basement with

finished area. Based on this record 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 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:

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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