



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

APPELLANT: Ibrahim Alshawabkeh
DOCKET NO.: 19-50523.001-R-1
PARCEL NO.: 09-36-108-061-1001

The parties of record before the Property Tax Appeal Board are Ibrahim Alshawabkeh, the appellant(s), by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$1,974
IMPR.: \$35,525
TOTAL: \$37,499

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 residential condominium located in a six-unit building with 900 square feet of living area. The property has a 5,250 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-99 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 two sales comparables and a comparable which was noted as "listed". The two sales comparables ranged: in size from 900 to 975 square feet of living area. The sales occurred from April 2015 through April 2017 for prices ranging from \$102.56 to \$165.56 per square foot of living area, including land. The appellant deducted 10.00% from the total sales price for each comparable to account for personal property. Appellant submitted as evidence

copies of MLS listings for the sales showing that personal property was involved. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$12,936.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,899 and its Condominium Analysis Results for 2020. The subject property's assessment reflects a market value of \$148,990, or \$165.54 per square foot of living area, land included, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment, the board of review submitted information on one suggested sale comparable from the subjects building.

Conclusion of Law

The taxpayer asserted that 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 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 did not meet this burden of proof and a reduction in the subject's assessment on this basis is not warranted.

The Board concludes that the evidence presented by appellant failed to establish by a preponderance of the evidence that the market value of the subject was not reflective of its assessed valuation. The Board notes one of the submitted comparable sales occurred in April of 2015, four years prior to the lien date at issue. As such, the Board finds this sale occurred too distant in time to be an accurate indicator of the subject's fair market value on January 1, 2019.

The board gave no weight to the comparable that indicated a listed price but no sales data. 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). Based on the record before the Board, which consists of a single comparable sale from the appellant, 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: November 21, 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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