



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

APPELLANT: Muhammad Raffay  
DOCKET NO.: 19-54000.001-R-1  
PARCEL NO.: 19-33-107-026-0000

The parties of record before the Property Tax Appeal Board are Muhammad Raffay, 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 **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:** \$7,780  
**IMPR.:** \$9,348  
**TOTAL:** \$17,128

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 10,374 square foot parcel of land improved with a 66-year-old, two-story, frame and masonry, single-family dwelling containing 1,640 square feet of living area. The property is located in Burbank, Stickney Township, Cook County and is a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity, overvaluation, and a contention of law as the bases of the appeal. The subject property was the subject matter of an appeal before the Property Tax Appeal Board under Docket Number 17-26815.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$12,400 based on overvaluation and equity. In Section II of its appeal form, appellant indicates the subject property is not owner occupied.

In support of the equity argument, the appellant submitted five comparables. The comparable properties are described as two-story, single-family dwellings, of frame or frame and masonry construction. They range in age from 69 to 79 years old; in size from 1,497 to 1,975 square feet of living area; and in improvement assessment from \$5.38 to \$5.70 per square foot of living area.

The appellant also contends overvaluation of the subject property based on a recent sale. In Section IV of its appeal form, appellant asserts the subject property sold on November 1, 2016, for \$124,000. The buyer is identified as Penny Mac Holdings LLC by Jeremy Dewey. Appellant indicates the transaction did not occur between family members but appellant did not indicate whether a realtor was used and if the property was advertised for sale in the open market for any length of time. The appellant also included a copy of the sales contract disclosing that realtors were involved in the transaction.

The board of review did not submit any evidence in support of its assessed valuation of the subject property

### **Conclusion of Law**

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2017 tax year should be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant has not met this burden of proof and a reduction in the subject's assessment for this reason is not warranted.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Property Tax Appeal Board finds the appellant's petition discloses that the subject property is not owner-occupied and, therefore, the Board finds this statute does not apply in the instant appeal and the assessment cannot be automatically applied to the 2019 lien year.

The appellant also 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 board finds the 2016 sale to be too far removed from the 2019 tax year at issue to accurately reflect the subject property's 2019 market value. Accordingly, the Board finds the appellant did not meet the burden of demonstrating by a preponderance of the evidence that the subject is over assessed and a reduction in the subject's assessment is not justified.

In addition, the taxpayer 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 meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be the appellant's comparables with comparables #4 and #5 getting the most weight based on their construction. These comparables had improvement assessments that ranged from \$5.57 to \$5.70 per square foot of living area. The subject's improvement assessment of \$5.87 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant has demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and 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.



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Chairman



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Member



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Member



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Member

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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: February 21, 2023



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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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