



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

APPELLANT: Ahmad Hosseini  
DOCKET NO.: 19-55255.001-R-1  
PARCEL NO.: 14-19-303-005-0000

The parties of record before the Property Tax Appeal Board are Ahmad Hosseini, the appellant, 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:

**LAND:** \$19,344  
**IMPR.:** \$40,512  
**TOTAL:** \$59,856

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 2-story multi-family building of masonry exterior construction with 2,532 square feet of building area. The building is approximately 108 years old. Features include an unfinished basement and a 2-car garage. The property has a 3,720 square foot site and is located in Chicago, Lakeview Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation, assessment inequity and contention of law as the bases of the appeal. In support of the overvaluation argument the appellant submitted information that disclosed the subject property sold April 2016 for \$535,000, the parties to the transaction were not related, the property was sold by a realtor, and the property was advertised for sale through the Multiple Listing Service. To document the sale the appellant submitted the Closing Disclosure that indicated real estate commissions were paid to seller realtor.

In support of the inequity argument, the appellant submitted information on five equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with class 2-11, 2-story multi-family buildings that range in age from 108 to 133 years old. The buildings range in size from 2,372 to 2,717 square feet of building area. Four comparables have basements that are finished with apartments and one comparable has a slab foundation. Three comparables each have a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$28,339 to \$37,556 or from \$11.95 to \$14.11 per square foot of building area.

The appellant also contends the subject's 2018 favorable decision from the Property Tax Appeal Board should be carried forward to the 2019 tax year. The appellant submitted a copy of this decision issued by the Property Tax Appeal Board for the prior tax year in Docket Number 18-27890 reducing the subject's assessment to \$59,856 based on evidence in the record. The appellant further disclosed the subject property is not an owner-occupied residence.

Based on the foregoing evidence, the appellant requested a reduction in the subject's assessment to \$59,856.

The Board further takes judicial notice that the subject property was the subject matter of a subsequent year appeal in Docket No. 20-48774 in which a reduction in the subject's assessment was based on the parties' agreement in the 2018 tax year appeal where the appellant utilized the same evidence filed in this 2019 appeal.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,975. The subject has an improvement assessment of \$52,631 or \$20.79 per square foot of building area.

In response to the appeal, the board of review noted the subject property is not an owner-occupied residence. In addition, the board of review further noted that the Property Tax Appeal Board gave no weight to the recent sale of the subject property in the 2018 case so no weight the recent sale in this case.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject property and on the same block as the subject. The comparables are improved with class 2-11, two-story multi-family buildings of masonry exterior construction ranging in size from 2,352 to 2,568 square feet of building area. The buildings are from 104 to 108 years old. The comparables have basements, one of which is finished with a recreation room. Comparable #4 has central air conditioning. Each comparable has a 2-car garage. The comparables have improvement assessments that range from \$52,921 to \$83,836 or from \$20.86 to \$35.64 per square foot of building area. The board of review also disclosed the subject sold in April 2016 for \$535,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

As initial matter, the Board finds the appellant disclosed the subject property was not an owner-occupied residence and therefore, by rule the subject does not qualify for the “rollover” provision pursuant to Section 16-185 of the Illinois Property Tax Code (35 ILCS 200/16-185).

The appellant contends in part 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 Board finds the only evidence of market value to be the sale of the subject property for \$535,000 in April 2016. In this 2019 appeal, the appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, and the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 85 days. In further support of the transaction the appellant submitted a copy of the Closing Disclosure that disclosed real estate commissions were paid. Moreover, the Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or refute the contention that the purchase price was reflective of market value. The subject's assessed value reflects a market value of \$719,750 which is greater than the subject's recent sale price. Therefore, a reduction in the subject's assessment commensurate with the appellant's request is justified.

The taxpayer also 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 record contains nine equity comparables for the Board's consideration. After considering the assessment reduction granted to the subject property based on market value consideration, the Board finds the subject property is equitably assessed. Therefore, no further reduction in the subject's assessment is warranted based on the principles of uniformity.

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: June 18, 2024



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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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