



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

APPELLANT: Yusuf Larya  
DOCKET NO.: 19-55257.001-R-1  
PARCEL NO.: 13-14-227-008-0000

The parties of record before the Property Tax Appeal Board are Yusuf Larya, 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 **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:** \$5,437  
**IMPR.:** \$21,563  
**TOTAL:** \$27,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a final administrative 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 apartment building of masonry exterior construction with 2,852 square feet of building area. The building is approximately 106 years old. Features of the building include a basement,<sup>1</sup> two apartment units, and a 2-car garage. The property has a 3,750 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation, assessment inequity regarding the improvement assessment, and a contention of law. In support of the overvaluation argument, the appellant submitted evidence disclosing the subject property was purchased on September 21, 2015 for a

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<sup>1</sup> Additional details regarding the subject not reported by the appellant are found in the board of review's evidence and were not refuted by the appellant in written rebuttal.

price of \$270,000. The appellant partially completed Section IV – Recent Sale Data of the appeal petition disclosing the sale was not between related parties, the property was sold through a realtor, the property was advertised for sale on the Multiple Listing Service, and the sale was not due to foreclosure or by contract for deed. In support of the transaction, the appellant submitted a copy of a settlement statement indicating a purchase price of \$270,000 and payment of realtors' commissions.

The appellant submitted information on five equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story buildings of masonry exterior construction that are classified as class 2-11 properties under the Cook County Real Property Assessment Classification Ordinance. The buildings range in size from 2,670 to 3,048 square feet of building area and range in age from 98 to 108 years old. Each building has a 2-car or a 3-car garage and one building has a fireplace. The comparables have improvement assessments ranging from \$18,699 to \$21,909 or from \$6.75 to \$7.36 per square foot of building area.

The appellant also submitted a brief contending that the property was the subject matter of an appeal before the Property Tax Appeal Board for the prior tax year in Docket Number 18-33702 in which the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$27,000 based on the evidence submitted by the parties.

As part of the appeal petition, the appellant reported the subject in not an owner-occupied dwelling.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$27,000 with a requested improvement assessment of \$21,563 of \$7.56 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$37,750. The subject's assessment reflects a market value of \$377,500 or \$132.36 per square foot of building area, land included, when using the statutory level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The subject has an improvement assessment of \$32,313 or \$11.33 per square foot of building area.

The board of review did not submit any evidence to support the subject's assessment, but rather asserted it had no objection to the appellant's "Rollover request."

### **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 2018 tax year should be carried forward to the 2019 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 that section 16-185 of the Property Tax Code (35 ILCS 200/16-185) does not mandate a reduction in the subject's assessment. In pertinent part, section 16-185 of the Property Tax Code provides:

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.

35 ILCS 200/16-185 (emphasis added). The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2018 tax year under Docket No. 18-33702 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$27,000. However, the record disclosed the subject property is not an owner-occupied dwelling. Thus, the Board finds the subject property, which is not an owner-occupied residence is not entitled to a "rollover" pursuant to section 16-185 of the Property Tax Code.

The appellant also contends 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 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 only evidence of market value to be the purchase of the subject property in September 2015 for a price of \$270,000. The Board gives less weight to this sale as it occurred in 2015, which is 39 months prior to the January 1, 2019 assessment date, and thus, is less likely to be reflective of market value as of the lien date. Thus, the Board finds the appellant did not prove by a preponderance of the evidence that the market value of the subject is not accurately reflected in its assessed valuation.

The appellant further 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 record contains five equity comparables presented by the appellant for the Board's consideration, which are similar to the subject in building size, age, location, and features. The comparables have improvement assessments ranging from \$18,699 to \$21,909 or from \$6.75 to \$7.36 per square foot of building area. The subject property has an improvement assessment of \$32,313 or \$11.33 per square foot of building area, which is above the range established by the comparables in this record. Based on this record, and after considering appropriate adjustments

to the comparables for differences when compared to the subject, the Board finds that a reduction in the subject's assessment commensurate with the appellant's request is warranted on grounds of assessment equity.

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 27, 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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