



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

APPELLANT: Sheraz Darr
DOCKET NO.: 19-55612.001-R-1
PARCEL NO.: 13-25-312-002-0000

The parties of record before the Property Tax Appeal Board are Sheraz Darr, the appellant, by attorney Dora Cornelio, 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: \$8,906
IMPR.: \$57,131
TOTAL: \$66,037

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 2-story dwelling of masonry exterior construction with 3,419 square feet of living area. The dwelling is approximately 118 years old. Features of the home include a basement finished with an apartment, central air conditioning, and a 2-car garage. The property has a 3,125 square foot site and is located in Chicago, West Chicago 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 both unequal treatment in the assessment process as well as overvaluation concerning the subject property. In support of the overvaluation argument, the appellant submitted evidence disclosing the subject property was purchased on August 28, 2017 for a price of \$600,000. The appellant reported that the seller was Janis Hackerman, the parties

to the transaction were not related, and the property was sold through a realtor.¹ The appellant also indicated the property was advertised for sale through the Multiple Listing Service. In further support of the sale, the appellant submitted a copy of the purchase contract and closing statement which reflected the purchase price of \$600,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

In support of the uniformity argument the appellant submitted information on four equity comparables, three of which are located in the subject's assessment neighborhood. The comparables consist of 2-story class 2-06 or 2-11 dwellings of frame or masonry exterior construction ranging in size from 3,504 to 3,606 square feet of living area. The homes are 113 to 127 years old. Each dwelling has a 1-car, 2-car or 2.5-car garage, two comparables each have one or two fireplaces, and one comparable has central air conditioning. The comparables have improvement assessments ranging from \$49,674 to \$58,294 or from \$14.32 to \$16.50 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$51,094 or \$14.94 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,037. The subject property has an improvement assessment of \$57,131 or \$16.71 per square foot of living area. The subject's assessment reflects a market value of \$660,370 or \$193.15 per square foot of living area, land included, when using the 10% level of assessment for Cook County under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables and four comparable sales located within .25 of a mile of the subject and within the subject's assessment neighborhood. The equity comparables consist of 2-story dwellings of masonry exterior construction ranging in size from 3,106 to 3,418 square feet of living area. The homes are 112 to 123 years old. Each dwelling has a basement finished with either a recreation room or an apartment and a 2-car garage. One comparable has a fireplace and one comparable has central air conditioning. The comparables have improvement assessments ranging from \$53,673 to \$63,588 or from \$16.71 to \$18.66 per square foot of living area.

The comparable sales consist of 2-story or 3-story class 2-11 dwellings of masonry exterior construction ranging in size from 3,148 to 3,801 square feet of living area. The dwellings are 119 or 123 years old. Each dwelling has a 2-car garage, one comparable has two fireplaces, three comparables each have a basement, one of which is finished with an apartment, and one home has a concrete slab foundation. The parcels range in size from 3,125 to 4,687 square feet of land area. The comparables sold from December 2017 to July 2019 for prices ranging from \$650,000 to \$1,550,000 or from \$206.48 to \$451.11 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

¹ The purchase contract submitted by the appellant states that neither the buyer nor the seller was represented by a realtor and the closing statement submitted by the appellant does not depict any realtor commissions being distributed.

Conclusion of Law

The taxpayer contends, in part, 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 parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables, which lack descriptive data regarding foundation or basement finish, information that would assist the Board in determining their degree of similarity to the subject property.

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review, which are similar to the subject in age, location, dwelling size, and features. These comparables have improvement assessments that range from \$53,673 to \$63,588 or from \$16.71 to \$18.66 per square foot of living area. The subject's improvement assessment of \$57,131 or \$16.71 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, 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 warranted on the grounds of uniformity.

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 parties submitted evidence of the subject's recent purchase and four comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to the subject's August 2017 purchase as the date of sale is less proximate to the January 1, 2019 assessment date at issue than other sales in the record. The Board gives reduced weight to board of review comparable #3, which differs from the subject in foundation and which sold less proximate to the assessment date at issue. The board also gives diminished weight to board of review comparable #4, which appears to be an outlier based on its much higher sale price compared to the other sales in the record.

The Board finds the best evidence of market value to be board of review comparables #1 and #2, which sold proximate to the assessment date at issue and are similar to the subject in age, location, dwelling size, and some features. These most similar comparables sold in October 2018 and March 2019 for \$650,000 and \$850,000 or for \$206.48 and \$223.63 per square foot of

living area, including land. The subject's assessment reflects a market value of \$660,370 or \$193.15 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record overall and below the best comparables on a per-square-foot basis. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

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: June 18, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Sheraz Darr, by attorney:
Dora Cornelio
Schmidt Salzman & Moran, Ltd.
111 W. Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602