



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Rafique Mota  
DOCKET NO.: 19-56220.001-R-1  
PARCEL NO.: 19-06-111-050-1005

The parties of record before the Property Tax Appeal Board are Rafique Mota, the appellant, by Jessica Hill-Magiera, Attorney at Law, in Lake Zurich, 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:

<b>LAND:</b>	<b>\$559</b>
<b>IMPR.:</b>	<b>\$9,940</b>
<b>TOTAL:</b>	<b>\$10,499</b>

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) in order to challenge 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.

### Preliminary Matter

The documentary record was conflicting as to the final assessment of the subject parcel for 2019. Upon inquiry by the Board, both parties in writing clarified and agreed the subject's total assessment was \$17,929 which documentation has been added to the record.

### Findings of Fact

The subject consists of an individual residential condominium unit in a six-unit condominium building. The condominium was built in 1971 is approximately 48 years old and has a 4,611 square foot site which is located in Stickney, Stickney Township, Cook County. The subject residential unit is classified as class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant filed the appeal based on overvaluation. In support of the appeal, the appellant completed Section V with data on five suggested comparable sales located in the same neighborhood code as the subject. Comparable #1 is in the same condominium as the subject and

the remaining comparables are located from .11 to .31 of a mile from the subject. The comparables consist of class 2-99 one story condominium units that were built between 1966 and 1979 and are from 40 to 53 years old. The comparables sold from February to September 2019 for prices ranging from \$72,500 to \$105,000. Based on the foregoing evidence, the appellant requested a total reduced assessment of \$8,725 which would reflect a market value of \$87,250 for the subject unit when applying the ordinance level of assessment of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject prior to board of review action of \$17,929. The subject's assessment reflects a market value of \$179,290, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The board of review reported the subject has a 17.3330% ownership interest in the common elements of the condominium.

In support of its contention of the correct assessment, the board of review submitted a document entitled Condominium Analysis Results for 2019 prepared by Ashton Language where one sale was utilized. The unit sold in April 2019 for \$105,000 and is the same property as appellant's comparable sale #1. Then applying the ownership interest of the sale of 17.3330%, resulted in a full value of the subject condominium building of \$605,780. The next step is to apply the subject's ownership interest of 17.3330% to the full value of the building, which would reflect a market value of \$105,000. Based on the foregoing submission, the board of review requested confirmation of the subject's assessment.<sup>1</sup>

In rebuttal, the appellant noted that the board of review did not challenge the validity of the five sales presented by the appellant and that the parties did have one common sale as well. Given the sales in the record, the appellant asserts a reduction in the subject's assessment as requested in the petition is warranted.

### **Conclusion of Law**

The appellant 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of five comparable sales, one of which was common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable sales #2 through #5, as these units are located from .11 to .31 of a mile from the subject and range in age from 40 to 53 years old, as compared to the 48-year-old subject, and the appellant did not provide any descriptive details about the units.

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<sup>1</sup> As the appellant filed an appeal from a favorable decision of the Property Tax Appeal Board issued in Docket No. 18-51506.001-R-1, the "Notes on Appeal" reporting a total assessment of \$10,499 after board of review action appears to be erroneous which has been confirmed as noted previously.

Nevertheless, these four comparables sold for prices below the market value reflected by the subject's assessment tending to support the appellant's overvaluation argument.

On this limited record, the Property Tax Appeal Board finds the parties' common comparable sale is the best evidence of market value in the record. This comparable is identical to the subject in ownership percentage, presents a recent sale price in comparison to the lien date at issue of January 1, 2019, and is also located in the subject's condominium building which means the unit is also the same age as the subject. Due to these similarities to the subject of this one common sale property, this comparable received the most weight in the Board's analysis. This comparable sold in April 2019 for \$105,000. The subject's assessment reflects a market value of \$179,290, including land, which is above the best comparable sale in this record as depicted by both parties. Based on this record, the Board finds the record evidence demonstrates by a preponderance of the evidence that the subject was overvalued 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: \_\_\_\_\_

C E R T I F I C A T I O N

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:

January 20, 2026

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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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