



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

APPELLANT: Mohammed Ghouse
DOCKET NO.: 20-20391.001-R-1
PARCEL NO.: 23-29-302-046-0000

The parties of record before the Property Tax Appeal Board are Mohammed Ghouse, 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: \$11,068
IMPR.: \$60,906
TOTAL: \$71,974

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 2020 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 two-story single-family dwelling of frame and masonry exterior construction with 6,133 square feet of living area. The dwelling is approximately 37 years old. Features of the home include four full bathrooms, a partial basement with a recreation room, central air conditioning, three fireplaces and a 3.5-car garage. The subject reportedly has “other improvements” which are not further detailed in this record. The property has a 40,249 square foot site and is located in Palos Park, Palos Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity

comparables,¹ three of which are located in the same neighborhood code as the subject. The comparables consist of class 2-09 two-story dwellings of masonry or frame and masonry exterior construction which range in age from 32 to 43 years old. The comparables range in size from 5,263 to 5,911 square feet of living area. The appellant provided property characteristic printouts for the comparables. From those printouts, each comparables has either a full or partial basement, one of which has a recreation room. Features include central air conditioning, one or two fireplaces and either a three-car or a four-car garage. The comparables have improvement assessments ranging from \$33,450 to \$52,604 or from \$6.32 to \$9.07 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$39,619 or \$6.46 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 \$71,974. The subject property has an improvement assessment of \$60,906 or \$9.93 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on seven equity comparables² located in the same neighborhood code and either the same block or within ¼ of a mile from the subject. However, upon closer examination the paired board of review comparables #2 and #3 and board of review comparables #4 and #5 are duplicates. The five comparables consist of class 2-09 two-story dwellings of frame, masonry or frame and masonry exterior construction which range in age from 10 to 35 years old. The comparables range in size from 5,230 to 11,734 square feet of living area. Each comparable has a full basement, four of which have recreation rooms. Features include central air conditioning, one to four fireplaces and either a 1.5-car, a 3-car or a 4-car garage. Board of review comparable #6 reportedly has "other improvements" which are not further detailed in the submission. The comparables have improvement assessments ranging from \$58,901 to \$146,042 or from \$11.26 to \$22.92 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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 not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of ten comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1

¹ The fifth property has been renumbered by the Board for purposes of this decision and ease of analysis.

² The fifth, sixth and seventh properties have been renumbered by the Board for purposes of this decision and ease of analysis.

and #2 as well as board of review comparables #6 and #7 due to differences in dwelling size when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #3, #4 and #5 along with board of review comparables #1, #2 and #4 which are more similar to the subject in dwelling size and/or features. Both parties' best comparables are differ from the subject in dwelling size and require adjustments to make them more equivalent to the subject property. Likewise, differences in both parties' comparables in basement size and/or lack of finished basement area, number of fireplaces and garage size each necessitate adjustments to make the properties more equivalent to the subject. Finally, the variances in age between the subject and the best comparables also necessitate adjustments for differences. Nevertheless, the best comparables in the record have improvement assessments ranging from \$35,744 to \$136,394 or from \$6.46 to \$22.92 per square foot of living area. The subject's improvement assessment of \$60,906 or \$9.93 per square foot of living area falls within the range established by the best comparables in this record. Furthermore, the Board has considered removing both the low and high assessments in this range which results in a narrower range of \$8.90 to \$12.38 per square foot of living area which brackets the subject's improvement assessment and appears to support the subject's assessment. Based on this record, 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 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.

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

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