



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

APPELLANT: Sakina Ali
DOCKET NO.: 20-22404.001-C-1
PARCEL NO.: 17-18-314-069-1005

The parties of record before the Property Tax Appeal Board are Sakina Ali, the appellant(s); 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: \$2,967
IMPR.: \$18,283
TOTAL: \$21,250

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 17,985 square foot parcel of land improved with a 19-year-old, first-floor, masonry, commercial, condominium unit containing 1,400 square feet of building area. The property is located in Chicago, West Township, Cook County and is classified as a class 5-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this, the appellant submitted three comparables. The comparables are first-floor, commercial, 1,400 square foot, condominium units located in the subject's buildings. They sold from October 2014 to August 2018 for prices ranging from \$89,000 to \$124,500 or \$63.57 to \$88.93 per square foot of building area.

The appellant also submitted a letter asserting that the two units sold in 2017 and 2018 had considerable improvements made to those units whereas the subject has not. In addition, the

letter read that the subject property suffers from sewer overflow from the residential units above and that this problem would need to be repaired prior to the sale of the unit or would detrimentally affect the subject's market value. The appellant also submitted: a 2019 income and expense statement; 2020 rent received data; the percentage of ownership listing for the condominium building; and black and white photographs of the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment of \$30,625 which reflects a market value of \$122,500 or \$87.50 per square foot of building area. No further evidence was provided.

At hearing, the appellant, Sakina Ali, testified that the main problem with the subject is the sewer overflow that has been happening for several years. She testified that a camera placed in the sewer line shows that there is a break in the pipe where the pipe connects to the main city sewer line. She asserts that the City of Chicago needs to make the repair to this break as they own the main sewer line. Ms. Ali testified that the water does not go into the main line, but instead, backs up into her unit and floods her unit with dirty sewer water. She testified that this could happen several times a year or several time a month depending on the weather and the use by the residential units. Ms. Ali testified that the pictures show that the toilet overflows and in other rooms of the unit through the sewers. She testified that there is water that flows a couple of inches but leaves behind a residue that needs to be cleaned.

As to the comparable properties, Ms. Ali testified that these units, located within her building and containing the same square footage, have nice improvements with office space whereas the subject is just an empty box. She testified that no other units within the building suffer from this sewer problem. Ms. Ali asserted that she could not sell the unit as is because of the sewer problem and cannot fix the sewer problem because the repair location is owned by the City of Chicago. She testified that she has not been in every commercial unit within her building but has seen pictures of them.

The board of review's representative, Adam Pawlak, testified the appellant's comparable #2 sold in 2018 for \$124,500 which supports the subject's current assessment. He testified that the subject and the comparables all have a percentage of ownership attributed to each unit which the subject's unit at 3.3%.

In rebuttal, Ms. Ali then testified that all the commercial units have a percentage of ownership around 3% but that each unit has the same square footage. She did not know why they vary by .1% to .2%.

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 only evidence of market value to be the appellant's comparables. These comparables sold for prices ranging from \$63.57 to \$88.93 per square foot of building area. In comparison, the appellant's assessment reflects a market value of \$87.50 per square foot of building area which is within the range of the best comparables. However, the Board finds that the appellant has shown that the subject is in an inferior condition based on the sewer problems. Comparable #1 needs an upward adjustment to account for the age of the sale while all three comparables need downward adjustments to account for their superior condition. After making adjustment for these pertinent factors, the Board finds the subject is above this adjusted range and that appellant has proven by a preponderance of the evidence that the subject was overvalued with a reduction 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: February 21, 2023



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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