



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

APPELLANT: Ali Ghunaim  
DOCKET NO.: 20-27165.001-R-1  
PARCEL NO.: 27-07-404-001-0000

The parties of record before the Property Tax Appeal Board are Ali Ghunaim, the appellant; 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:** \$12,457  
**IMPR.:** \$35,543  
**TOTAL:** \$48,000

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 dwelling of frame and masonry exterior construction with 4,708 square feet of living area. The dwelling is approximately 30 years old. Features of the home include a partial basement, central air conditioning, a fireplace, and a three-car garage. The property has a 38,332 square foot site located in Orland Park, Orland Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted evidence disclosing the property was purchased by the appellant on March 20, 2020 for \$480,000. The appellant completed Section IV of the Residential Appeal petition disclosing the subject property was purchased from Shannon Whalen (the seller), the sale did not involve family members or related corporations; and the sale was not due to a foreclosure action or by a contract for deed. Although the appellant marked on the appeal petition that the property

was not advertised for sale, the appellant reported the subject property was sold by a realtor with Realty Executives Ambassador and had Multiple Listing Service but did not disclose the length of time it was listed for sale. The appellant also reported that the property was occupied on April 1, 2020 and the property needed to be remodeled. The appellant also submitted a copy of the Master Settlement Statement which further disclosed commissions were paid for "Listing - Realty Executives Ambassador" and "Selling - Re/Max 10." Based on this evidence, the appellant requested the subject's total assessment be reduced to \$48,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$57,554. The subject's assessment reflects a market value of \$575,540 or \$122.25 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located in the same neighborhood code as the subject. The comparables have sites that range from 26,266 to 34,978 square feet of land area and are improved with two-story dwellings of masonry or frame and masonry exterior construction ranging in size from 3,956 to 4,134 square feet of living area. The comparables range in age from 21 to 30 years old and have partial or full basements, central air conditioning, one or two fireplaces, and a three-car garage. The comparables sold from November 2018 through June 2020 for prices ranging from \$575,000 to \$725,000 or from \$139.09 to \$175.42 per square foot of living area, land included. The appellant also reiterated in the grid analysis the subject's sale date/price that was disclosed by the appellant. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

### **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.

In support of the arguments before the Property Tax Appeal Board, the appellant submitted evidence regarding the sale of the subject property and the board of review submitted information on three comparable sales. The Board gives less weight to the board of review comparable sales due to differences from the subject in lot size, dwelling size, and/or other features. In addition, the board of review comparable sale #3 sold in 2018, which is less proximate in time to the January 1, 2020 assessment date at issue for the subject property.

The Board finds the best evidence of market value to be the purchase of the subject property in March 2020 for a price of \$480,000. The appellant completed Section IV - Recent Sale Data of the Residential Appeal petition and submitted a settlement statement disclosing the subject property had elements of an arm's length transaction. The record disclosed the parties to the transaction were not related family members or corporations, the property was listed for sale

with a realtor through Realty Executive Ambassadors, and commissions were paid to two real estate firms.

The Board finds the subject's purchase price of \$480,000 is below the market value reflected by the total assessment of \$575,540. The Board further finds the board of review did not present any substantive documentary evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value.

Based on this record, the Board finds a reduction in the subject's assessment to reflect its purchase price is warranted.

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:

November 22, 2022



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

Ali Ghunaim  
97 Windmill Rd  
Orland Park, IL 60467

COUNTY

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