



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

APPELLANT: Ihab Al Arab
DOCKET NO.: 20-28922.001-R-1
PARCEL NO.: 24-05-109-011-0000

The parties of record before the Property Tax Appeal Board are Ihab Al Arab, the appellant, by attorney Nicholas T. McIntyre, of Much Shelist, P.C. 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: \$5,028
IMPR.: \$13,804
TOTAL: \$18,832

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 one-story single-family dwelling of frame and masonry exterior construction with 1,579 square feet of living area. The dwelling is approximately 61 years old. Features include a crawl-space foundation and a two-car garage. The property has a 10,057 square foot site and is located in Oak Lawn, Worth Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant completed Sec. IV – Recent Sale Data of the appeal petition reporting that the property was purchased on November 18, 2020, for \$170,000. The appellant further asserted that the parties were not “related” but also acknowledged that the “buyer was [a] tenant who had occupied [the] property for several years.” The property was not advertised prior to sale and was not sold due

to foreclosure or via a contract for deed. In support of the recent sale argument, the appellant submitted a copy of the Settlement Statement reiterating the sale date and sales price which further did not depict any commissions being distributed in relation to the sale. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$18,832. The subject's assessment reflects a market value of \$188,320 or \$119.27 per square foot of living area, land included, when using the level of assessment for class 2 property of 10% 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 comparable sales located in the same neighborhood code assigned to the subject and within ¼ of a mile from the subject. The comparable parcels range in size from 8,696 to 11,430 square feet of land area and are each improved with a class 2-03 one-story dwelling of frame, masonry or frame and masonry exterior construction. The homes range in age from 44 to 69 years old and range in size from 1,350 to 1,642 square feet of living area. Comparable #4 has an unfinished basement. Each dwelling has central air conditioning and a two-car garage. Comparables #1 and #2 each have a fireplace. The comparables sold in either July or October 2020 for prices ranging from \$238,000 to \$252,000 or from \$145.57 to \$186.67 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

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

The appellant submitted evidence of the 2020 purchase price of the subject property and the board of review submitted four comparable sales with each party arguing their respective positions as to this evidence before the Property Tax Appeal Board. The Board gave reduced weight to board of review comparable #4 due to its newer age, smaller size and basement foundation when compared to the subject dwelling. The Board also gave little weight to the subject's sale price, due to the fact the sale does not have the elements of an arm's length transaction as it was sold between related parties since the appellant had been a long-time tenant of the property and the subject was not advertised or exposed on the open market for sale to any interested party. Illinois Courts have stated fair cash value is synonymous with fair market value and is defined as the price a willing buyer would pay a willing seller for the subject property, there being no collusion and neither party being under any compulsion. Ellsworth Grain Company v Property Tax Appeal Board, 172 Ill.App.3d 552, 526 (4th Dist. 1988). Although the

appellant's evidence may suggest the subject's transaction was between a willing, knowledgeable buyer and seller, the Board finds the transaction was not advertised for sale in the open market which is not typical of the due course of business and trade in addition to the fact that the parties were familiar with one another based on the previous landlord and tenant relationship. In addition, the questionable arm's length nature of the subject's market value as reflected by its sale price is further shown in light of the comparable sales data provided by the board of review indicating that the subject's sale price is significantly below these fairly similar properties.

Thus, the Board finds the best evidence of market value in the record to be board of review comparable sales #1, #2 and #3 which are similar to the subject in location, lot size, age, design, dwelling size, foundation type and garage amenity. Absent an arm-length transaction, Illinois courts have stated that where there is credible evidence of comparable sales these sales are to be given significant weight as evidence of market value. Chrysler Corporation v. Property Tax Appeal Board, 69 Ill.App.3d 207 (1979) and Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (1989). Each of these comparables has central air conditioning suggesting downward adjustments would be necessary for this amenity to make the properties more similar to the subject. Likewise, two of the comparables necessitate further downward adjustments for a fireplace amenity which is not a feature of the subject. These properties sold proximate in time to the assessment date at issue for prices ranging from \$238,000 to \$240,000 or from \$146.16 to \$167.84 per square foot of living area, including land. The subject's assessment reflects a market value of \$188,320 or \$119.27 per square foot of living area, including land, which is below the range established by the best comparable sales in this record and appears to be logical given the subject's lack of central air conditioning. Based on this record and after considering adjustments to the best comparable sales for differences when compared to the subject dwelling, the Board finds the subject is not overvalued 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

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: _____

July 16, 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

Ihab Al Arab, by attorney:
Nicholas T. McIntyre
Much Shelist, P.C.
191 North Wacker Drive
Suite 1800
Chicago, IL 60606

COUNTY

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