



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

APPELLANT: Sam Mansour
DOCKET NO.: 20-30650.001-R-1
PARCEL NO.: 24-28-208-005-0000

The parties of record before the Property Tax Appeal Board are Sam Mansour, the appellant, by attorney Adam E. Bossov, of the Law Offices of Adam E. Bossov, 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: \$3,987
IMPR.: \$15,987
TOTAL: \$19,974

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 multi-level dwelling of frame exterior construction with 1,153 square feet of living area. The dwelling is approximately 46 years old. Features include a partial lower level, with finished area, central air conditioning and a 2.5-car garage. The property has a 7,250 square foot site and is located in Alsip, Worth Township, Cook County. The subject is classified as a class 2-34 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 four equity comparables located in the same assigned neighborhood code as the subject and within .3 of a mile from the subject. The comparables consist of class 2-34 multi-level dwellings of frame and masonry exterior construction that range in age from 30 to 46 years old. The dwellings range in

size from 1,477 to 1,702 square feet of living area. Each comparable has a partial lower level with finished area. Three homes have central air conditioning and two comparables each have a fireplace. Each comparable has a two-car garage. The comparables have improvement assessments ranging from \$16,692 to \$19,716 or from \$11.30 to \$11.58 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$13,144 or \$11.40 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 \$19,974. The subject property has an improvement assessment of \$15,987 or \$13.87 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood code as the subject and either in the subarea or ¼ of a mile from the subject. The comparables consist of class 2-34 multi-level dwellings of frame and masonry exterior construction that range in age from 29 to 43 years old. The dwellings range in size from 1,153 to 1,277 square feet of living area. Each comparable has a partial lower level with finished area. Two homes have central air conditioning and three comparables have either a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$16,981 to \$17,760 or from \$13.90 to \$14.73 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 eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables which are each substantially larger than the subject dwelling containing 1,153 square feet of living area. In this regard, the Board references accepted real estate theory of the economies of scale, which provides that, all things being equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Thus, it would be expected, all things being equal, that the subject's higher per-square-foot assessment is reasonable given its smaller dwelling size relative to the appellant's suggested comparables with larger dwelling sizes.

The Board finds the best evidence of assessment equity to be the board of review comparables which present varying degrees of similarity to the subject in age, dwelling size and some features. Such as downward adjustments would be necessary to each comparable for their newer ages as compared to the subject and upward adjustments would be necessary for those comparables that lack central air conditioning and/or a garage amenity to make them more equivalent to the subject. These comparables have improvement assessments ranging from \$16,981 to \$17,760 or from \$13.90 to \$14.73 per square foot of living area. The subject's improvement assessment of \$15,987 or \$13.87 per square foot of living area falls below the range established by the best comparables in this record and appears particularly well-supported by board of review comparable #2 which is most similar to the subject in all respects, except having a newer age, with a higher per-square-foot improvement assessment of \$14.73. Based on this record and after considering appropriate adjustments to the best comparables when compared to the subject, 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

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

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