



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

APPELLANT: Ahmad Zahdan
DOCKET NO.: 20-30896.001-C-1 through 20-30896.002-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Ahmad Zahdan, the appellant(s), by attorney Kevin Fanning, of Fanning Law, LLC in Schaumburg; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
20-30896.001-C-1	18-36-215-007-0000	11,652	21,410	\$33,062
20-30896.002-C-1	18-36-215-008-0000	11,653	7,285	\$18,938

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 building with 7,827 square feet of rentable area. The subject property was originally built in 1994 and then had major renovation in 2018. The property has a 26,702 square foot site and is located in Bridgeview, Lyons Township, Cook County. Features of the building include an unfinished full basement, central air conditioning, and a two-car garage. The subject is classified as a Class 5-92 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation based on a recent appraisal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value as of January 1, 2020, of \$520,000 utilizing the sales comparison approach. The appraiser examined three comparable sales, making adjustments to the properties based on differences. The appraisal was written and signed by a licensed appraiser who submitted their credentials with the report.

The appellant also raised the issue that the subject property's 5-92 classification, "Two-or-three-story building containing part or all retail and/or commercial space," was incorrect. The appellant argued that the appropriate classification was 2-12, "Mixed-use commercial/residential building with apartment and commercial area totaling 6 units or less with a square foot area less than 20,000 square feet, any age." In support of the contention that the subject property should be classified as a 2-12 property, the appellant submitted three signed residential leases between the landlord and tenants located at the subject property. Additionally, the appraisal report included photographs of the residential units as well as a description of the residential units by the appraiser who conducted a site visit.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$148,947. The subject's assessment reflects a market value of \$595,788 or \$170.11 per square foot of living area, land included, when using the 25% level of assessments for class 5 property under the Cook County Real Property Assessment Classification Ordinance. The board of review did not submit any suggested comparable properties as evidence that the assessed value should be unchanged, nor did the board of review submit any argument regarding the appellant's contention that the subject property should be treated as a Class 2 property.

A hearing before a PTAB Administrative Law Judge was scheduled for October 9, 2024. The parties entered into a written agreement to waive hearing and have a decision rendered based on the previously submitted evidence and waiving any additional argument not previously submitted.

Conclusion of Law

The appellant argued that the subject's classification was inaccurate and requests that this Board change the classification of the subject from a Class 5-92 commercial property to a Class 2-12 mixed-use residential property. The Illinois Property Tax Appeal Board (PTAB) does not have the authority to change a property's classification.

"Subject to such limitations as the General Assembly may hereafter prescribe by law, counties with a population of more than 200,000 may classify or continue to classify real property for purposes of taxation. Any such classification shall be reasonable, and assessments shall be uniform within each class." Ill. Const. of 1970 art. IX, § 4(b). "Classification refers to the categorizing of real property according to its use, for the purpose of determining at which percentage of fair market value the property should be assessed." *People ex rel. Costello v. Lerner*, 53 Ill. App. 3d 245, 250 (5th Dist. 1977) (citing *People ex rel. Jones v. Adams*, 40 Ill. App. 3d 189, 195 (5th Dist. 1976).

The PTAB's jurisdiction is limited to adjudicating the correct assessment of a property based on equity and the weight of the evidence. The Board can however consider the evidence submitted by the parties in its analysis of the appeal. The Board notes the appellant submitted evidence indicating that the subject is in fact a mixed-use residential property consistent with a Class 2-12 and that the board of review made no objection, supplied no argument, and didn't submit any evidence to the contrary. The appellant's evidence including the appraiser's description of the

residential units, the photographs depicting residential units, and the signed residential leases are persuasive, especially without any evidence presented to the contrary. As such the Board will consider the subject property a Class 2-12 in the analysis of the appeal.

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.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appraisal utilized the sales comparison approach. The appraisal was written and signed by a licensed appraiser who submitted their credentials with the report. The appraiser used their experience and expertise to make adjustments to their data to better draw comparisons to the subject property. In contrast, the board of review's evidence contained raw, unadjusted sales figures without the benefit of expert analysis. The appraisal report was also uncontroverted. The subject's assessment reflects a market value of \$678,570 which is above the appraised value of \$570,000. The Board finds the subject property had a market value of \$570,000 as of the assessment date at issue. Since market value has been established 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance shall apply.

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:

May 19, 2026



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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