



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

APPELLANT: Mohammed Kalish  
DOCKET NO.: 20-34271.001-C-1  
PARCEL NO.: 13-27-302-001-0000

The parties of record before the Property Tax Appeal Board are Mohammed Kalish, 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 **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:** \$17,062  
**IMPR.:** \$67,444  
**TOTAL:** \$84,506

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 6,500 square foot parcel of land improved with a 100-year-old, one-story, masonry, industrial warehouse containing 6,000 square feet of living area. The property is located in Chicago, Jefferson Township, Cook County and is a class 5-93 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity as the basis of the appeal. In support of the equity argument, the appellant submitted three comparables. The appellant's grid describes these comparables as one-story, masonry, industrial buildings located within two miles of the subject. The grid lists one parcel number and address for each property. The properties are approximately 100 years old and range in size from 6,298 to 10,400 square feet of building area and in improvement assessment as listed on the grid from \$45,239 to \$65,625 or \$2.89 to \$7.79 per square foot of building area. The appellant also submitted a 2016 Property Tax Appeal Board (Board) decision stipulating to a reduction.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment of the subject of \$84,506 with an improvement assessment of \$67,444 or \$11.24 per square foot of building area. The board of review did not provide any other evidence.

At hearing, the appellant's wife, Gabriel Kalish, appeared and testified that she also owns the property and pays the taxes on the property. She testified that the subject has been vacant for approximately three years after major damage to the roof. She could not provide an exact date as to when the property became vacant but testified it may have been around the time of the pandemic. Mr. Kalish testified that her husband gathered the information on the comparables submitted into evidence and that she was not familiar with any of them.

The board of review's representative, Adam Pawlak, testified that he reviewed the comparables submitted by the appellant and that comparable #1 sold in 2020 for \$425,000. He also testified that the information for comparables #2 and #3 were incomplete. He testified that these properties each consist of three parcels with the assessments prorated over the three parcels. Mr. Pawlak testified that the information submitted by the appellant only addresses one parcel. He opined that the assessment listed on the appellant's grid does not list the full assessment, but only a portion of the assessment.

Ms. Kalish questioned whether the comparables have vacant land parcels adjacent to their improvement. Mr. Palwak clarified that these improvements span across three parcels of land and only one parcel's assessment information was included on the appellant's grid. Per the Board's request, the board of review submitted the *Board of Review's Hearing Exhibit #1* which consisted of printouts from the assessor's office detailing the parcels included for comparables #2 and #3 and their complete assessments.

The exhibit related to comparable #2 shows three printouts covering three parcels. These printouts show different addresses and different parcel numbers. The first printout lists an individual owner and no proration or key parcel number. The two remaining printouts show the same owner, lists proration factors of 80% and 20% and list the same parcel number, 13-09-222-002, as the key parcel number.

The exhibit related to comparable #3 shows three printouts covering three parcels. These printouts show three addresses on *Lynch Avenue* with the same owner. There is no proration or key parcel number included on any of the printouts.

### **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 that the *Board of review's Hearing Exhibit #1* shows that the appellant's comparable #2 does not contain complete data. However, after a review of the exhibit, the Board finds comparable #2 is prorated with only one other parcel. The Board finds comparable #2 has a total assessment of \$251,602 with an improvement assessment of \$135,196 or \$13.00 per square foot of building area. The Board further finds that the board of review's exhibit does not support their argument that comparable #3 is prorated over three parcels.

The Board finds the only evidence of assessment equity to be the comparables submitted by the appellant. These comparables had improvement assessments ranging from \$4.98 to \$13.00 per square foot of building area. The subject's improvement assessment of \$11.91 per square foot of building area is within the range of the only comparables in this record. Based on this record 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.



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Chairman



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Member



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Member

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Member

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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



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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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