FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Ali Husain GR Michigan Investments
DOCKET NO.: 20-36606.001-R-1
PARCEL NO.: 29-03-430-047-0000

The parties of record before the Property Tax Appeal Board are Ali Husain GR Michigan Investments, the appellant, by Jessica Hill-Magiera, Attorney at Law, in Lake Zurich, 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:	$3,178
IMPR.:	$11,998
TOTAL:	$15,176

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 multi-family building of masonry exterior construction with 3,794 square feet of gross building area. The building is approximately 49 years old. Features include a concrete slab foundation. The property has an 8,476 square foot site and is located in Dolton, Thornton Township, Cook County. The subject is classified as a class 2-11 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 information on three suggested comparable sales located in the same neighborhood code as the subject and within .10 of a mile from the subject. The comparable parcels range in size from 8,670 to 11,400 square feet of land area and are improved with a two-story dwelling. The buildings were constructed from 1965 to 1968 and contain either 3,680 or 3,794 square feet of gross building area. The comparables sold from January 2019 to July 2020 for prices ranging from $67,350 to $165,000 or from $18.30 to $43.49 per square foot of gross building area, including land. Based on this evidence, the appellant requested a total reduced assessment of $14,099.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $19,342. The subject's assessment reflects a market value of $193,420 or $50.98 per square foot of gross building area, including land, 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 four comparables, three of which include sales data. Comparables #1, #2 and #3 are located in the same neighborhood code as the subject and on the same block or within ¼ of a mile from the subject. Comparable #4 will not be further addressed on the record as to no recent sale data was included. The three comparable parcels range in size from 6,225 to 9,384 square feet of land area and are improved with a class 2-11 two-story building of frame or frame and masonry exterior construction. The comparables are either 55 or 130 years old and range in size from 2,370 to 3,973 square feet of gross building area. Two comparables have basements and one comparable has a concrete slab foundation. Comparable #1 has a fireplace. Each comparable has either a two-car or a three-car garage. The comparables sold from July 2017 to October 2019 for prices ranging from $86,000 to $300,000 or from $23.37 to $75.51 per square foot of gross building area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant contended that board of review sales #1, #2 and #3 either were dated as sales from either 2017 or 2018, were dissimilar in foundation, size and/or having a garage, when compared to the subject. Additionally, counsel noted that board of review comparable #4 did not reflect a sale. Regardless, the appellant contends that the entire record supports that a reduction in the subject's assessment is warranted.

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.

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 and board of review comparable #1 as each of these sales for $67,350 and $300,000, respectively, appear to be outliers given the other sales contained in this record. The Board has given reduced weight to board of review comparable #2 due to its 2017 date of sale, significantly older age and significantly smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 along with board of review comparable sale #3 which are similar to the subject in location, age, design, dwelling size and most features. These comparables sold from August 2018 to May 2020 for prices ranging from $86,000 to $165,000 or from $23.37 to $43.49 per square foot of gross building area, including land. The subject's assessment reflects a market value of $193,420 or $50.98 per square foot of gross building area, including land, which is above the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is 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

Member

DISSENTING:

C E R T I F I C A T I O N

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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