



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

APPELLANT: Mohd Shuibi
DOCKET NO.: 20-40151.001-R-1
PARCEL NO.: 27-26-203-046-1009

The parties of record before the Property Tax Appeal Board are Mohd Shuibi, the appellant, by attorney Dimitrios Trivizas, of Dimitrios P. Trivizas, Ltd. in Skokie; 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: \$896
IMPR.: \$11,047
TOTAL: \$11,943

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 residential condominium unit with approximately 1,100 square feet of living area that is approximately 34 years old. Features include central air conditioning and a 1-car garage. The subject unit is located within a 3-story 6-unit condominium building of brick exterior construction on a 22,400 square foot site. The property has an 8.00% ownership interest in the condominium and is located in Tinley Park, Orland Township, Cook County. The subject is classified as a class 2-99 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 submitted information on three comparable sales located from 167 feet or 0.2 of a mile from the subject. The comparables are residential condominium units with 850 to 1,100 square feet of living area that are 33 or 34 years old. Features include central air conditioning and a 1-car

garage. The units are located within 3-story 6-unit condominium buildings of brick exterior construction on sites ranging in size from 11,200 to 142,895 square feet of land area. The comparables sold in September 2017 and January 2018 for prices of \$85,000 or \$100,000 or from \$77.27 to \$117.65 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$11,943. The subject's assessment reflects a market value of \$119,430 or \$108.57 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 a Condominium Analysis Results for 2020, depicting three comparable sales located within the same condominium as the subject. These comparables sold from August 2017 to June 2020 for prices ranging from \$125,000 to \$145,000, with an aggregate sale price of \$405,000. The comparables have ownership interests in the condominium of either 8.00% or 9.25% for a combined ownership interest totaling 26.50%. Based on the sales, the board of review calculated a total market value for the condominium building of \$1,528,301. Applying the ownership interest of 8.00% for the subject to the analysis arrives at a market value of \$122,264 for the subject or an assessment of \$12,226, which is greater the subject's current 2020 tax year assessment.

Based on this evidence, the board of review requested confirmation of the subject's 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 record contains three comparable sales presented by the appellant and an analysis presented by the board of review based on three comparable sales located within the subject's condominium. The Board gave less weight to the appellant's comparables and the board of review's comparable #3, which sold less proximate in time to the assessment date and are less likely to be indicative of market value as of that date. Moreover, the appellant's comparables are located outside the subject's condominium when comparable sales within the subject's condominium were available.

The Board finds the best evidence of market value in the record to be the board of review's comparables #1 and #2, which sold more proximate in time to the assessment date at issue and are located within the same condominium as the subject. These two most similar comparables sold for an aggregate price of \$260,000 and have an aggregate interest in the condominium of

17.25%, which would indicate a market value for the whole condominium of \$1,507,246 and a market value for the subject of \$120,580 based on an ownership interest of 8.00%. The subject's assessment reflects a market value of \$119,430, which is below the value indicated by the best comparable sales in this record. Based on this record, 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



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 21, 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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