



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

APPELLANT: Numan Salem  
DOCKET NO.: 20-43907.001-C-1  
PARCEL NO.: 19-14-428-026-0000

The parties of record before the Property Tax Appeal Board are Numan Salem, the appellant(s), 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:** \$7,031  
**IMPR.:** \$44,969  
**TOTAL:** \$52,000

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 is improved with a 68-year-old, one-story, commercial building of masonry construction with 3,075 square feet of building area. The building was had been previously utilized as a grocery store. The property has a 3,125 square foot site located in Chicago, Lake Township, Cook County. The property is a class 5 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 an appraisal estimating the subject property had a market value of \$125,000 as of January 1, 2020. The appraisal used the sales comparison approach. The appraiser analyzed five comparable sales properties and adjusted for the differences of those comparable properties when compared to the subject property. The appraisal indicated that a site visit was conducted on May 5, 2020. At the time of the inspection the subject was vacant.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$52,000. The subject's assessment reflects a market value of \$208,000 or \$67.64 per square foot of building area, including land, when applying the Cook County Real Estate Classification Ordinance level of assessment for class 5 property of 25%.

The board of review did not submit any additional evidence in support of contention of the correct assessment.

In rebuttal, the appellant submitted a letter asserting that the that the appellant has met the burden of proof. Additionally, appellant requested the board of review be found in default for failing to submit evidence.

The matter was set for a hearing before an ALJ on September 16, 2024. Before the scheduled hearing the parties entered into a written agreement to waive the hearing and have the matter decided on the evidence that had been submitted.

### **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 failed to meet this burden of proof and a reduction in the subject's assessment is not warranted.

Initially, the Board notes the appraisal relied on a January 1, 2020, valuation date, the comparable properties presented in the appraisal to determine the subject's market value sold in 2016, 2017, 2018, and 2020. Comparable properties #3<sup>1</sup>, #4 and #5 were given no or little weight because their sales occurred between 2016 and 2017 and thus too remote in time from the January 1, 2020, assessment date of this subject to be indicative of market value. Additionally, comparable properties #6 and #7 were also given no weight because they are mere listings and not actual recent sales. 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). As such the Board gives no weight to the value conclusion contained in the appraisal due to its reliance on comparable sales that do not help to accurately determine the subject's market value for the lien year of this appeal.

While the board of review failed to submit supporting evidence, the appellant ultimately had the burden of showing overvaluation in the assessment process by a preponderance of the evidence. For the reasons stated above, the appellant failed to satisfy this burden, and a reduction in the subject's assessment is not warranted.

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<sup>1</sup> The record also indicates that comparable #3 was a banked owned sale which is not indicative of market value.

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: March 18, 2025



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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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