



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

APPELLANT: Atef Shamaileh
DOCKET NO.: 20-47941.001-C-1 through 20-47941.007-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Atef Shamaileh, the appellant(s), by attorney Joe Huang, of the Law Offices of Terrence Kennedy Jr. 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 **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
20-47941.001-C-1	20-18-119-001-0000	25,293	611	\$25,904
20-47941.002-C-1	20-18-119-002-0000	12,646	2,938	\$15,584
20-47941.003-C-1	20-18-119-003-0000	12,646	15,086	\$27,732
20-47941.004-C-1	20-18-119-004-0000	12,646	11,036	\$23,682
20-47941.005-C-1	20-18-119-005-0000	12,646	1,588	\$14,234
20-47941.006-C-1	20-18-119-006-0000	12,646	231	\$12,877
20-47941.007-C-1	20-18-119-007-0000	12,646	231	\$12,877

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 seven parcels of land totaling 28,400 square feet and improved with a 49-year-old, one-story, commercial building containing 624 square feet of building area. The property is located in Chicago, Lake Township, Cook County. The subject is classified as a class 5 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant argues assessment inequity and contention of law as the bases of the appeal.

In support of the assessment equity argument the appellant submitted information on four class 5-17 equity comparable properties for which the appellant did not disclose proximity to the subject. These properties are from 49 to 96 years old, have from 205 to 950 square feet of building area, have from 3,550 to 14,500 square feet of land, and have improvement assessments from \$6.60 to \$42.80 per square foot of building area. The appellant used these comparables in requesting that the subject's assessment be based on an average building market value of these equity comparables.

In support of the contention of law arguments the appellant submitted a brief arguing section 200/13-15 of the Illinois Property Tax Code as it relates to any property substantially damaged by a disaster is applicable to the subject. The appellant argued that the commercial building portion of the subject is vacant due to the impact of the covid epidemic and the appellant has attempted to rent this space to no avail. The appellant included a Vacancy/Occupancy Affidavit, an income statement for 2020, and a 2020 rent roll.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$148,173. The subject property has an improvement assessment of \$47,004 or \$75.33 per square foot of building area. The board of review did not submit any further evidence in support of this assessment.

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 the appellant did meet this burden of proof and a reduction in the subject's assessment on this basis is warranted.

The Board finds the best evidence of assessment equity to be the appellant's comparables. These comparables ranged in improvement size from 205 to 950 square feet of building area and in improvement assessment from \$6.60 to \$42.80 per square foot of building area. In comparison, the subject's improvement assessment of \$75.33 per square foot of building area is above the range of the best comparables in the record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment on this basis is justified.

The appellant has disputed the assessment of the subject property in part based upon a contention of law. Because the Board has established that the appellant has met their burden in the assessment equity argument and found that a reduction in the subject's assessment on that basis is warranted, the Board finds that it is unnecessary to consider the argument as to contention of law.

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:

April 21, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Atef Shamaileh, by attorney:
Joe Huang
Law Offices of Terrence Kennedy Jr.
180 North LaSalle Street
Suite 2650
Chicago, IL 60601

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602