



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

APPELLANT: Bashir Al Hajissa
DOCKET NO.: 20-48862.001-R-1
PARCEL NO.: 18-35-307-033-0000

The parties of record before the Property Tax Appeal Board are Bashir Al Hajissa, 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: \$645
IMPR.: \$14,655
TOTAL: \$15,300

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a favorable administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 2-story dwelling of frame and masonry construction with 1,528 square feet of living area. The home was built in 1994 and is approximately 26 years old. Features of the home include an unfinished basement, central air conditioning, and a 1-car garage. The property has a 1,434 square foot site and is located in Hickory Hills, Lyons Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant filed a direct appeal under the Property Tax Code. The appellant submitted evidence disclosing the prior year Board's decision under Docket Number 19-54625. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$11,918 based on the evidence submitted into evidence.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales with the same assessment neighborhood code and located on the same block and street as the subject. The comparables have sites with either 1,319 or 1,439 square feet of land area that are improved with 2-story, single family dwellings with each having 1,528 square feet of living area. The homes were each built in 1994 and thus would be approximately 26 years old. Each comparable has an unfinished basement, central air conditioning, and a 1-car garage. The properties sold from January 2019 to June 2020 for prices of either \$153,000 or \$164,000 and either \$100.13 or \$107.33 per square foot of living area, land included. Based on the foregoing evidence, the appellant requested the subject's assessment be reduced to \$15,300 reflecting a market value of \$153,000 or \$100.13 per square foot of living area, land included, when applying the level of assessment for a class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,413. The subject's assessment reflects a market value of \$174,130 or \$113.96 per square foot of living area, land included, when applying 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 information on five comparable sales¹ located in the same assessment neighborhood code as the subject. Board of review comparables #1, #3, and #5 are the same properties as the appellant's comparables #2, #3, and #1, respectively. The comparables have sites that range from 1,317 to 1,439 square feet of land area that are improved with 2-story, class 2-95 dwellings with each having 1,528 square feet of living area. The homes are each 26 years old. Each comparable has an unfinished basement, central air conditioning, and a 1-car garage. The properties sold from June 2018 to December 2020 for prices ranging from \$153,000 to \$170,000 or from \$100.13 to \$111.26 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal, the appellant's counsel opined that the board of review comparables #1, #2, and #3 were not acceptable comparable sales as they were either duplicates of the appellant's comparables or was a remote 2018 sale. Counsel further opined that board of review comparable #4 was an acceptable sale but supported a reduction. The appellant also provided two grid analyses, one of both parties' comparables and the second with the appellant's opinion of the best comparables. Based on the evidence presented, the appellant's counsel argued that the subject was overassessed and a reduction as requested by the appellant was 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

¹ For ease of reference, the Board has identified the last comparable as #5.

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 five comparable sales for the Board's consideration, which includes three sales shared by the parties. Each of these comparables is located on the same block and street as the subject. The Board finds the best evidence of market value to be the three common sales and board of review comparable #4 which each sold proximate in time to the subject's January 1, 2020 assessment date at issue. Each of these comparables is identical to the subject in age, dwelling size, and features. These comparables sold for prices ranging from \$153,000 to \$165,000 or from \$100.13 to \$107.98 per square foot of living area, land included. The subject's assessment reflects a market value of \$174,130 or \$113.96 per square foot of living area, land included, which falls above the range established by the best comparable sales in this record and is excessive. The Board gives less weight to board of review comparable #2 which sold in 2018, less proximate in time to the subject's assessment date at issue than the other comparables in this record. Based on this evidence, the Board finds a reduction in the subject's assessment, commensurate with the appellant's request, 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: _____

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: _____

October 15, 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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