



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

APPELLANT: Said Musleh
DOCKET NO.: 20-49312.001-R-1
PARCEL NO.: 31-07-405-016-0000

The parties of record before the Property Tax Appeal Board are Said Musleh, the appellant(s), by attorney Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the Cook County Board of Review (BOR).

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board (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: \$2,000
IMPR.: \$0
TOTAL: \$2,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

Issues Presented

The appellant filed his Petition for the 2020 lien year with the Board on October 19, 2023, and indicated it was submitted from a direct appeal of the Board's favorable decision dated September 19, 2023. The subject property is a parcel of vacant land in Rich Township, Cook County, Illinois. The appellant seeks a reduction of assessment for the subject property. In support of this contention of law, the appellant submitted a copy of the decision, docket number 19-55132, issued for the 2019 lien year. The Board found in its decision that the parties had properly reached an agreement for the correct assessment at \$1,500. The appellant submitted a one-page brief in which he argued the instant case was filed as a direct appeal because the decision was issued after the time in which the BOR was accepting assessment complaints for the 2020 lien year. The appellant cited Section 10-185 of the Property Tax Code (*35 ILCS 200/16-185*) for statutory authority for filing a direct appeal.

Hearing was scheduled pursuant to notice for January 29, 2025. On the morning of hearing prior to commencement, the BOR submitted a Motion to Dismiss for Lack of Jurisdiction via email, with copies to the Board and appellant. Moments later, the appellant objected in an email to the

Motion to Dismiss as untimely, pursuant to the Board's Rule 1910.40(b) (*86 Ill.Admin.Code §1910.40(b)*). At hearing, the Administrative Law Judge (ALJ) on behalf of the Board heard oral argument on the Motion to Dismiss and appellant's objection. The ALJ reserved ruling and ordered a briefing schedule for the parties to set-forth their respective positions, supported by statutory and case law authority.

The BOR submitted its three-page Brief in Support of the Motion to Dismiss on February 27, 2025. The BOR cited Section 16-185 of Code, *supra*, for the standard that a direct appeal is available to a property owner from a Board decision reducing an assessment within the same general assessment period but not for a decision prior to that period. The BOR noted the appellant failed to file an appeal with the BOR for the instant 2020 lien year prior to filing its Petition with the Board as an alternative pathway to establish jurisdiction. The BOR cited Rules 1910.30(a)(c) (*86 Ill.Admin.Code §1910.30(a)(c)*) regarding the Board's acceptance of jurisdiction. The BOR appended the appellant's Petition, a Cook County Assessor's Office record of information for the subject property, a map of the dates of triennial reassessments in Cook County, and a list of the townships reassessed in the years from 2017 through 2019. This list included Rich Township.

The appellant mailed his four-page Response to Motion to Dismiss on March 26, 2025. The appellant led with the argument that the BOR did not timely file its Motion to assert the Board's lack of jurisdiction, citing Rule 1910.40(b): "If the board of review objects to the Board's jurisdiction, it must submit a written request for dismissal of the petition prior to the submission of the Board of Review Notes on Appeal and accompanying documentation." *Supra*. The BOR filed its Motion to Dismiss only on the morning of hearing, long after it submitted its Notes on Appeal.

The appellant further argued in the Response that the Board had jurisdiction over the Petition filed September 19, 2023. The appellant interpreted Section 16-185, *supra*, of the Code as allowing a direct appeal of a decision of the Board when the BOR is no longer accepting appeals regardless of whether the lien year is within the same general assessment period. He cited proceedings of the 100th General Assembly, Regular Session Transcript, 32nd Legislative Day 4/6/2017 as support for this interpretation. The appellant also appended a copy of the Board's decision in docket number 20-05294, referred to as the *Flanagan* appeal, as further support for this interpretation. The appellant added that he relied upon the Board's website instruction for filing a direct appeal, which was attached to the Response, to permit such appeal even if it is not within the same general assessment period as the decision reducing the assessment.

The BOR submitted its Reply to the appellant's Response on April 9, 2025. It argued "[i]rrespective of the question of jurisdiction, there was no appeal filed at the Board of Review for the 2020 tax year..." The BOR argued that because it did not issue an assessment decision for 2020, the Board lacked jurisdiction. The BOR cited Rule 1910.30(c) as support for dismissal of the instant 2020 appeal to the Board. *86 Ill.Admin.Code §1910.30(c)*.

Findings and Analysis

Resolution of the timing of the appellant's Petition depends on whether it was properly filed as a direct appeal. There is no factual dispute the appellant filed the October 19, 2023, Petition for the 2020 lien year within 30 days of the Board's September 19, 2023, decision for the 2019 lien year. By that measure of time, the Petition was in accord with the provisions of Rule 1910.30(a)(c), *supra*. The salient issue pertains to whether the Petition was filed under Section 16-185 of the Property Tax Code, as amended by the General Assembly in 2017, *supra*.

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 board of appeals or after adjournment of the session of the board of review or board of appeals at which assessments **for the subsequent year or years of the same general assessment period**, as provided in Sections 9-215 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. [Emphasis added]

The general assessment period for properties in counties of at least 3,000,000 inhabitants such as Cook County is every three years, a so-called triennial period. 35 ILCS 200/9-220; 86 Ill.Admin.Code §1910.5(b)(12). Cook County includes Rich Township, for which the triennial period began in 2020 and extends through 2022. *Cook County, Ill., Code of Ordinances, ch. 74, §§31-32*.

The cardinal rule of statutory construction is to determine and give effect to the intent of the legislature by giving language its plain and ordinary meaning. *Mulry v. Berrios*, 2017 IL App (1st) 152563 ¶9, citing *People ex rel. Madigan v. Lincoln, Ltd.*, 383 Ill.App.3d 198, 205 (1st Dist. 2008). The appeal for the instant 2020 lien year was filed in a subsequent triennial period than the predicate Board's 2019 decision when giving Section 16-185 its plain and ordinary meaning.

Prior to the 2017 amendment of Section 16-185, the statute did not limit direct appeals only to those in the same triennial period. Instead, it allowed such appeals "at which assessments for the subsequent year are being considered." 35 ILCS 200/16-185 (2015); 2015 Ill. SB 2593. The appellant, mindful of the amended language of Section 16-185, argues the General Assembly during deliberations on the 2017 amendment did not intend to limit direct appeals only to those filed within the same triennial period, but to facilitate aggregation of appeals of multiple years within that period. In support of this contention, the appellant cited the Board's *Flanagan* decision, *supra*.

The arguments presented by the parties raise various issues, none of which the Board need address at this time to resolve whether to accept jurisdiction of the appeal. There is no question the BOR failed to challenge jurisdiction pursuant to Rule 1910.40(b) by submitting a timely written motion for dismissal. The Board leaves for another presentation of facts and law whether it may assume jurisdiction where the BOR failed to timely object. The Board need not address

here if the appellant filed the Petition within the requirements of Section 16-185, whether via the pre- or post-2017 amendment version. If, as the BOR argues, the Board lacks jurisdiction to entertain the appellant's 2020 appeal, it appears both parties failed to meet the Board's limitations on review: the appellant by filing in conflict with Section 160-185 as amended, the BOR by failing to file a timely motion to dismiss for lack of jurisdiction under Rule 1910.40(b).

Nor will the Board address the appellant's liberal interpretation of its *Flanagan* decision. The Board is not bound by its prior decisions since each is fact specific and based upon the record of each case. See *Board of Education of Ridgeland School District No. 122 v. Property Tax Appeal Board*, 2012 IL App (1st) 110461, ¶33. Consequently, the Board gives the decision no weight here.

Rather, the Board finds the appellant's reliance on its website instruction pertaining to filing a direct appeal convincing. The appellant argues that instruction permits a direct appeal even if it is not within the same general assessment period as the decision reducing the assessment. The appellant advanced this argument in the closing paragraphs of the Response to the BOR Motion to Dismiss and at hearing. Although the appellant did not articulate this argument as implicating procedural due process, the appellant's Response places the issue before the Board.

The Direct Appeal/Rollover Instructions tab is found under the Examples and Instructions heading on the Board's website. Type I of the Instructions addresses direct appeals. The section includes the following passage:

NOTE: If any of the following apply, you may still file an appeal directly to the Property Tax Appeal Board within 30 days of your written decision from the Property Tax Appeal Board as explained in the section entitled "TYPE I": • **The subsequent tax year/years is NOT within the same general assessment cycle as the year in which you received a reduced assessment.** • The subject property is NOT a residence occupied by the owner. [Emphasis added]

The parties were on ample notice of the Board's Rules and the Property Tax Code, as discussed above. The Appellate Court in *Mercury Sightseeing Boats, Incorporated v. City of Chicago*, 2019 IL App (1st) 180439, referencing *City of West Corvina v. Perkins*, 525 U.S. 234, 240-41 (1999), observed "due process does not require the government to explain the available remedies or procedures to internally challenge an administrative action, as long as those remedies are provided in publicly available sources such as statutes, rules, or the like." *Mercury* at ¶89.

However, the Board, with no apparent obligation and contrary to the plain and unambiguous language of Section 16-185 as amended, posted on its website what was akin to a "How-To" tutorial on filing a direct appeal. In a case that involved a party's due process right to seek judicial review of an administrative agency's decision, the Supreme Court in *Grimm v. Calica*, 2017 IL 120105 (2017), found that agency had no constitutional duty to inform the party of its statutory right. Here, the appellant's claim is within the Board's administrative proceedings rather than on judicial review. But as noted in *Mercury*, "[w]hen an administrative agency

chooses” to inform the public of its procedural rights on its website, “its information must not be misleading.” *Mercury* at ¶91, citing *Grimm* at ¶24. Misleading information on an agency’s website may violate due process. *Id.* The remedy for that is to find the appellant’s direct appeal from the decision of the BOR timely filed pursuant to Section 16-160 of the Property Tax Code (35 ILCS 200/16-160). The Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of 13,413 square feet of vacant land in Rich Township, Cook County. The parties did not disclose any improvements. The subject is classified as a Class 1-00 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant filed its Petition for the instant 2020 lien year with the Board on October 19, 2023. The appellant's appeal is based on overvaluation and on a contention of law. The appellant cited the Cook County Board of Review (BOR) assessment of \$6,706 and requested a reduced assessment of \$2,000.

In support of the overvaluation argument, the appellant submitted information on three suggested comparable properties of vacant land on Section V-Comparable Sales Grid Analysis of the Petition. Each property is similar in land area to the subject. Comparable properties #1 and #2 are in the same neighborhood as the subject. The appellant disclosed Comparable #1 sold in 2019 for \$15,000, or \$1.07 per square foot of land. Comparable #2 sold in 2020 for \$20,000, or \$1.25 per square foot of land. Comparable #3 was in a different area than the subject. It sold in 2019 for \$25,000, or \$1.66 per square foot of land. The appellant also disclosed in the Grid Analysis that the subject sold on January 1, 2020, for \$67,060, or \$5.00 per square foot of land. The appellant did not submit documentation regarding the reported sale of the subject. The appellant included a grid for a “Market Value Equalization” with adjustments to the values of those comparable properties. This grid also disclosed a sale of the subject on January 1, 2020, for \$67,060.

The BOR submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$5,365.¹ The subject's assessment reflects a market value of \$53,650, or \$4.00 per square foot when applying the 2020 level of assessment of 10.00% for Class 1 property under the Cook County Real Property Assessment Classification Ordinance. The BOR did not submit information in support of the assessment.

The appellant submitted a rebuttal brief on September 9, 2024. The appellant’s rebuttal argument is two-fold. First, the BOR did not submit evidence in support of the assessment and that the time for such submission was past. Second, the appellant argued its suggested

¹ The BOR assessment differs from the \$6,706 assessment cited by the appellant. There is no support in the record for the BOR’s assessment. The appellant cited its assessment in various places in its submissions, including a disclosed January 1, 2020, sale for \$67,060. The 2020 level of assessment of 10.00% for Class 1 property under the Cook County Real Property Assessment Classification Ordinance is \$6,706.

comparable sale properties were the best, indeed only, evidence of the subject's market value. In further support for this contention of overvaluation, the appellant resubmitted its Market Value Equalization grid of three suggested comparable properties with adjustments to request an assessment of \$2,000. The appellant also submitted an additional Market Value Equalization grid with adjustments that focused on only comparable properties #1 and #2 to arrive at a new assessment reduction amount of \$1,750.

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 Board finds the appellant failed to establish the admissibility of and to lay a foundation for the adjustments in the "Market Value Equalization" analysis. Therefore, the Board gives them no weight. However, the Board may consider the raw, unadjusted sale data.

The Board finds the best evidence of market value to be the appellant's comparable sale(s) #1 and #2. These comparable properties sold for prices ranging from \$1.07 to \$1.66 per square foot of land. The subject's assessment reflects a market value of \$5.00 per square foot of land, which is above the range established by the best comparable sales in this record. Based on this evidence, 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: _____

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: _____

January 20, 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

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