



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

APPELLANT: Abdulaziz Patel  
DOCKET NO.: 20-49743.001-R-1  
PARCEL NO.: 13-15-201-024-0000

The parties of record before the Property Tax Appeal Board are Abdulaziz Patel, the appellant, by attorney Dora Cornelio, of Schmidt Salzman & Moran, Ltd. 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:

**LAND:** \$4,388  
**IMPR.:** \$32,112  
**TOTAL:** \$36,500

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal under 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 is improved with a two-story, multi-family dwelling of frame and masonry construction with 3,181 square feet of living area. The dwelling is 64 years old. Features include a full basement with an apartment, a two-car garage, and three full bathrooms. The subject occupies a 3,251 square foot site. It is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts overvaluation in this appeal. In support of the overvaluation argument, the appellant submitted evidence disclosing that the subject property was purchased on September 17, 2019, for a price of \$365,000, or \$114.74 per square foot of living area. The appellant also asserts assessment equity as a basis for this appeal. In support of this contention, the appellant submitted five suggested equity comparables. The appellant also submitted a copy of this Board's decision involving the subject property's 2019 assessment in case number 19-

39642.001-R-1, in which this Board reduced the subject's assessment from \$45,009 to \$36,500. Based upon this evidence, the appellant requested a reduction in the subject's assessment to \$36,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,157. The subject's assessment reflects a market value of \$391,570, land included, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. The subject has an improvement assessment of \$34,769, or \$10.93 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted four suggested comparables to serve as both equity and sales comparables. These properties sold between August 5, 2019, and November 22, 2020, for amounts ranging from \$410,000 to \$520,000, or between \$139.17 and \$151.60 per square foot of living area, land included in the sale prices. The improvement assessments of these suggested comparables per square foot of living area ranged from \$7.42 to \$9.88.

### **Conclusion of Law**

When market value is the basis of the appeal, the taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 on this basis is warranted.

The appellant presented evidence that the subject property was sold on September 17, 2019, for a price of \$365,000. The appellant filled out Section IV - Recent Sale Data of the PTAB residential appeal form and disclosed that the parties to the transaction were not related, the property was sold by a realtor, and the property had been advertised on the open market via Multiple Listing Services. The appellant also disclosed that the sale was not due to a foreclosure action.

The Board's task in this case is to determine the correct assessment of the subject property. *See* 35 ILCS 200/16-180. Under Illinois law, real property must be valued at its fair cash value, meaning the price that would be paid for it at a fair, voluntary sale where the buyer and seller are both ready, willing, and able to buy and sell, but neither is compelled to do so. Bd of Educ of Meridian Community School Dist. No. 223 v. Ill. Property Tax Appeal Bd., 2011 IL App (2d) 100068, ¶ 36. A contemporaneous sale of the subject property between parties dealing at arms-length is practically conclusive on the issue of whether an assessment reflected the fair cash market value of the property. Gateway-Walden LLC v. Pappas, 2018 IL App (1<sup>st</sup>) 162714, ¶ 33.

The Board finds that the best evidence of the subject's market value is the September 17, 2019, sale of the subject for \$365,000. The appellant's representations about the sale indicate that it was an arm's length transaction, and the board of review presented no evidence refuting any of those representations. Because the subject's assessment reflects a fair market value of \$391,570, which is greater than the \$365,000 sale amount, a reduction in the subject's assessment

commensurate with that sale price is warranted. It is not necessary for this Board to consider appellant's assessment equity argument because its resolution of this appeal grants the full reduction requested by the appellant.

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: \_\_\_\_\_

June 17, 2025



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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