FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Ali Zahedi
DOCKET NO.: 21-30359.001-R-1
PARCEL NO.: 17-08-120-016-0000

The parties of record before the Property Tax Appeal Board are Ali Zahedi, the appellant, by attorney Ciarra Schmidt, 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 ***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:	$16,254
IMPR.:	$91,140
TOTAL:	$107,394

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 2021 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 three-story, multi-family dwelling and a two-story, single-family dwelling, both of frame construction. The multi-family dwelling is 129 years old and has 3,885 square feet of living area. The single-family dwelling is 120 years old and has 724 square feet of living area. The multi-family dwelling has a full unfinished basement, four full bathrooms, and five bedrooms. The single-family dwelling has a full unfinished basement, two full bathrooms, and four bedrooms. The property has a 2,709 square foot site and is located in Chicago, West Chicago Township, Cook County.

The appellant asserts assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on a grid sheet about five suggested equity comparables. These comparables each had a multi-family residence that was similar in size to the subject's multi-family residence but did not contain a single-family residence. Appellant also presented copies of assessment data from the Cook County Assessor's website about four additional suggested comparables that each contained a single-family dwelling, but no multi-family dwelling.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject as $107,394. The subject property has an improvement assessment of $91,104. In support of its contention of the correct assessment, the board of review submitted information about eight suggested equity comparables. Four of those comparables contained multi-family dwellings with some similarities to the subject's multi-family dwelling, but they did not contain any single-family residence. The other four board of review comparables each had a single-family residence with some similarities to the subject's coach house, but none of them had a multi-family residence.

Conclusion of Law

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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).

Both the appellant and the board of review have taken a piecemeal approach in their contentions about the subject's proper assessment. Their approach was to find one set of comparables with a multi-family residence similar to the subject's apartment building, but no single-family residence, and use those comparables to derive an improvement assessment per square foot for the subject's apartment building. They then found a second set of comparables with a single-family residence but no multi-family residence and used those comparables to derive an improvement assessment for the coach house. They then added these amounts to the undisputed land assessment to derive a total assessment.

Piecemeal approaches like this to valuation are generally disfavored because property should be valued as a whole. See Nat'l City Bank v. Property Tax Appeal Bd., 331 Ill. App. 3d 1038, 1043 (3d Dist. 2002). Every comparable used by the parties lacked at least one highly significant feature of the subject property, either a multi-family dwelling or a single-family dwelling. Furthermore, this Board notes that the appellant's single-family dwelling comparables are each significantly larger in living area than the subject's single-family residence. Because of these important differences between the appellant's suggested comparables and the subject, this Board finds that the appellant has failed to establish by clear and convincing evidence that the subject was inequitably assessed, and a reduction on that basis is not 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:

C E R T I F I C A T I O N

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: September 16, 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

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