



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

APPELLANT: Raman Yousefi  
DOCKET NO.: 21-30588.001-R-1  
PARCEL NO.: 16-01-212-044-0000

The parties of record before the Property Tax Appeal Board are Raman Yousefi, 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:** \$14,175  
**IMPR.:** \$56,014  
**TOTAL:** \$70,189

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 consists of a 3-story, multi-unit apartment building of masonry construction with 4,442 square feet of gross building area which is approximately 118 years old. The subject features 4 full bathrooms and a full basement finished with an apartment. The property has a 3,150 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 property<sup>1</sup> under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity in assessment with regard to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located within the same assessment neighborhood code as the subject property. The comparables consist of 2-story, multi-unit, class 2-11 apartment buildings of masonry

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<sup>1</sup> Apartment building with 2 to 6 units, any age.

construction ranging in size from 4,344 to 4,725 square feet of gross building area and ranging in age from 31 to 113 years old. The comparables each have three or four full baths with one comparable also having four ½ baths. Each comparable also has a full basement, two of which are finished with a formal recreation room. Four comparables have either a 1.5-car or a 3.5-car garage. The comparables have improvement assessments ranging from \$10,173 to \$23,236 or from \$2.19 to \$5.00 per square foot of gross building area. The appellant also submitted property information sheets for each comparable property extracted from the Cook County Assessor's database. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,189. The subject has an improvement assessment of \$56,014 or \$12.61 per square foot of gross building area. In support of its contention of the correct assessment, the board of review submitted information on seven equity comparables located within ¼ of a mile from the subject or within the same block as the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 2-story or 3-story, multi-unit, class 2-11 apartment buildings of masonry construction ranging in size from 3,636 to 5,386 square feet of gross building area and ranging in age from 113 to 129 years old. Each comparable has a full basement with four being finished with either an apartment or a formal recreation room. Two comparables have central air conditioning and four comparables have either a 2-car, a 2.5-car, or a 3-car garage. The comparables have improvement assessments ranging from \$49,908 to \$78,528 or from \$12.11 to \$16.61 per square foot of gross building area.

### **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 not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of twelve equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables along with board of review comparable #4 due to each of these comparables being 2-story buildings, dissimilar to the subject 3-story design. Additionally, appellant's comparable #2 is significantly younger in age, and comparables #1, #3, #4, and #5, along with board of review comparables #2, #4, #5, and #6 each have a garage which the subject lacks and were thus given reduced weight.

On this record, the Board finds the best evidence of equity in assessment to be board of review comparables #1, #3, and #7 which are overall most similar to the subject in location, design, age, and some features. However, board of review comparable #1 does not have a finished basement like the subject, and comparable #3 is larger in gross building area, while board of review comparable #7 is smaller in gross building area, thus necessitating adjustments to these comparables for the differences from the subject in order to make them more equivalent to the

subject property. The best comparables in the record have improvement assessments ranging from \$56,362 and \$78,528 or from \$14.21 to \$16.61 per square foot of gross building area. The subject's improvement assessment of \$56,014 or \$12.61 per square foot of gross building area is lower than the best comparables in this record.

After considering adjustments to the best comparables for any differences from the subject, the Board finds that the subject's improvement is equitably assessed and, therefore, no reduction in the subject's improvement 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:

May 20, 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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