



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

APPELLANT: Ayman Khalil  
DOCKET NO.: 21-31270.001-R-1  
PARCEL NO.: 16-01-309-012-0000

The parties of record before the Property Tax Appeal Board are Ayman Khalil, the appellant, by attorney Joanne Elliott, of Elliott & Associates Attorneys, PLLC in Des Plaines; 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:** \$14,288  
**IMPR.:** \$26,712  
**TOTAL:** \$41,000

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 113-year-old, two-story, two-unit, multi-family dwelling of masonry construction with 2,160 square feet of living area. The subject consists of one, two bedroom/one bathroom units above grade, and one, three bedroom/two bathroom duplex-down apartment<sup>1</sup> and a two-car garage. The property has a 3,182 square foot site and is located in Chicago, West Chicago 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 as the basis of the appeal. In support of this argument, the appellant submitted an appraisal that estimated that the subject property had a market value of \$410,000 as of January 1, 2021. The appraisal used the sales comparison approach. The

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<sup>1</sup> The board of review data states the subject contains eight bedrooms and two full bathrooms. This Board relies on the characteristics provided in the appraisal since an appraiser physically inspected the property in April 2022.

appraiser relied on six suggested sales comparables of two-unit apartment buildings located in the area (the exact distance from the subject property was not provided) that sold between March 2018 and April 2021, for amounts ranging from \$395,000 to \$650,999, or between \$154.80 and \$199.90 per square foot of living area, land included in the sale prices. The appraiser adjusted the sales prices to account for differences between the comparables and the subject. After applying the adjustments, the appraiser determined that the subject's market value was \$410,000. However, appellant requested a reduction in the total assessment of the subject to \$34,071 based on the application of an 8.31% assessment level.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,546. The subject's assessment reflects a market value of \$535,460, or \$247.90 per square foot of living area, land included, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of the assessment, the board of review submitted information about sales of three suggested comparable properties. The suggested comparables sold between July 2018 and August 2019 for amounts ranging from \$430,000 to \$703,500, or between \$194.75 and \$286.82 per square foot of living area, land included in the sales prices. The board of review also noted that the subject property sold for \$475,000 in 2017. All of the comparables were located within a quarter mile of the subject property.

### **Conclusion of Law**

As a preliminary matter, the Board finds the appellant's assertion that an 8.31% assessment level should apply based on the Department of Revenue's sales-ratio study for 2020 and 86 Ill.Admin.Code §1910.50(c)(2)(A) is misguided. This rule allows annual sales ratio studies from the previous three years to be considered at the Board's discretion. Appellant did not submit any sales ratio studies and only provided one alleged piece of data from the 2019 study. Accordingly, the Board will apply the assessment level as established by the Cook County Real Property Assessment Classification Ordinance of 10% to any market value established by the Board.

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 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 is warranted.

The Board finds that the best evidence of the subject's market value is the appraisal submitted by the appellant. That appraisal employed the sales comparison approach and relied upon recent sales of six suggested comparable properties. The appraisal stated that the sale prices of the suggested comparable properties were adjusted to account for differences between them and the subject, taking into account such factors as physical characteristics, conditions of sale and

location, and the appraiser determined that the subject's market value was \$410,000 as of January 1, 2021.

In contrast, the board of review's evidence consists of unadjusted raw data and inaccurate information regarding the subject property. Based on the evidence, the Board therefore finds the appellant has proven, by a preponderance of the evidence, that the subject is overvalued, and that a reduction in the subject's assessment is justified, albeit less than requested.

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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