



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

APPELLANT: Sohail Asmal  
DOCKET NO.: 21-35369.001-R-1  
PARCEL NO.: 17-17-426-001-0000

The parties of record before the Property Tax Appeal Board are Sohail Asmal, the appellant, by attorney Jason W. Newton, of Schoenberg Finkel Beederman Bell Glazer LLC 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:** \$11,250  
**IMPR.:** \$83,340  
**TOTAL:** \$94,590

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 mixed-use building of masonry exterior construction with 6,000 square feet of gross building area. The building is approximately 129 years old. Features include a basement and 6 full bathrooms. The property has 2,500 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables that have the subject's same assessment neighborhood code and are located approximately 1.7 or 2.4 miles from the subject. The comparables consist of 3-story mixed-use buildings of masonry exterior construction ranging in size from 5,160 to 6,440 square feet of gross building area. The buildings are 125 to 141 years old. According to the property

characteristics printouts, the buildings each have a basement, 3 or 6 full bathrooms, and 1 or 2 additional half bathrooms. The comparables have improvement assessments ranging from \$32,850 to \$37,947 or from \$5.89 to \$6.63 per square foot of gross building area. 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 \$94,590. The subject property has an improvement assessment of \$83,340 or \$13.89 per square foot of gross building area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that have the subject's same assessment neighborhood code and are located within the subject's same block, the subject's same subarea or a ¼ of a mile of the subject. The comparables consist of class 2-12, 3-story buildings of masonry or frame and masonry exterior construction ranging in size from 6,334 to 6,592 square feet of gross building area. The buildings are 17 to 148 years old. Three buildings each have a basement, and one comparable has a concrete slab foundation. Each building has from 3 to 6 full bathrooms, and one building has 4 additional half bathrooms. Two comparables each have central air conditioning, and one comparable has a 2-car garage. The comparables have improvement assessments that range from \$89,336 to \$148,400 or from \$14.03 to \$22.59 per square foot of gross building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 eight comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables which are located over 1.5 miles from the subject property. The Board has also given less weight to the board of review comparables #2 and #3 which significantly differ from the subject in age and/or foundation type.

The Board finds the best evidence of assessment equity to be the board of review comparables #1 and #4 which are overall more similar to the subject in location, age, building size, and some features. These two comparables have improvement assessments of \$89,336 and \$92,475 or \$14.03 and \$14.10 per square foot of gross building area. The subject's improvement assessment of \$83,340 or \$13.89 per square foot of gross building area falls below these two best comparables in the record. After considering adjustments to the two best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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: \_\_\_\_\_

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

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Sohail Asmal, by attorney:  
Jason W. Newton  
Schoenberg Finkel Beederman Bell Glazer LLC  
300 S. Wacker Drive  
Suite 1500  
Chicago, IL 60606

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602