FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Muhammad Noor
DOCKET NO.: 21-40825.001-R-1
PARCEL NO.: 14-18-309-067-0000

The parties of record before the Property Tax Appeal Board are Muhammad Noor, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. 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:	$36,450
IMPR.:	$109,550
TOTAL:	$146,000

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 two-story dwelling of masonry exterior construction with 3,508 square feet of living area. The dwelling is 13 years old. Features of the home include a full basement with finished area,[1] central air conditioning, three full bathrooms, one half bathroom, two fireplaces and a 2-car garage. The property has a 4,050 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-78 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 comparables that are located in the same assessment neighborhood code as the subject, two of which are on the same street and one of which is on the same block as the subject. The comparables consist of

[1] The board of review disclosed the subject has a basement recreation room, which was not refuted by the appellant.

class 2-78 dwellings of frame or masonry exterior construction ranging in size from 3,096 to 3,539 square feet of living area. The homes are from 0 to 19 years old and have full basements. No data was provided by the appellant concerning finished basement area. Each comparable has central air conditioning, three comparables each have two or four fireplaces, and three comparables have either a 2-car or a 3.5-car garage. The comparables have improvement assessments ranging from $69,250 to $86,289 or from $19.87 to $27.87 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $82,613 or $23.55 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $146,000. The subject property has an improvement assessment of $109,550 or $31.23 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables that are located in the same assessment neighborhood code as the subject. The comparables are located on the same block as the subject or approximately ¼ of a mile from the subject property. The comparables consist of class 2-78 two-story dwellings of frame or masonry exterior construction ranging in size from 2,484 to 3,090 square feet of living area. The homes are from 1 to 16 years old and have a partial or a full basement with finished area. Each comparable has central air conditioning from one to three fireplaces and a 2-car garage. The comparables have improvement assessments ranging from $80,325 to $107,500 or from $31.92 to $37.87 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal, counsel for the appellant compared the smaller dwelling sizes of the board of review's comparables #2, #3 and #4 to the subject's larger dwelling size.

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 eight equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables which were not reported to have basement finish, like the subject. The Board also gives less weight to the appellant's comparables #1 and #3 as well as board of review comparable #1 due to their considerably newer ages and/or lack of a garage amenity when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review's comparables #2, #3 and #4. These comparables are relatively similar to the subject in location, age, basement finish, and other features. These three comparables have improvement assessments ranging from

$80,325 to $102,325 or from $31.92 to $37.87 per square foot of living area. The subject's improvement assessment of $109,550 or $31.23 per square foot of living area falls above the range established by these three comparables on an overall basis and below the range on a per-square-foot basis which is logical given these comparables 23% to 29% smaller dwelling sizes in contrast to the subject’s larger dwelling size. After considering the economies of scale and adjustments to the three best comparables for differences from 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:

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: March 18, 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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