



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

APPELLANT: Mansoor Ahmed
DOCKET NO.: 21-54051.001-R-1
PARCEL NO.: 14-32-217-040-0000

The parties of record before the Property Tax Appeal Board are Mansoor Ahmed, the appellant(s), by attorney Joe Huang, of the Law Offices of Terrence Kennedy Jr. 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: \$23,438
IMPR.: \$91,800
TOTAL: \$115,238

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, single-family dwelling of masonry construction. The dwelling was constructed in 1908. The property has a 1,875 square foot site and is located in Chicago, North Chicago Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$880,000 as of February 10, 2022. The appraisal states that the subject contains 1,988 square feet of living area. In support of the subject's size, the appraisal included a floorplan sketch with room sizes and calculation of subject's size.

The appellant also contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables. The appellant requested the subject's total assessment be reduced to \$86,903.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$115,238 or an improvement assessment of \$48.24 per square foot of living area. The subject's assessment reflects a market value of \$1,152,380 or \$605.56 per square foot of living area, land included, when using the 10% level of assessment as determined by the Cook County Real Property Classification Ordinance. The board of review's evidence states that the subject contains 1,903 square feet of living area, including land. No evidence was submitted in support of the subject's size.

In support of its contention of the correct assessment, the board of review submitted four sale and equity comparables.

Conclusion of Law

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 value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that the subject contains 1,988 square feet of living area per the appellant's appraisal. In support of the subject's size, the appellant submitted a building sketch of the subject's interior including room sizes. The board of review did not submit any evidence in support of its assertion that the subject contained 1,903 square feet of living area. Therefore, the subject's assessment reflects an improvement assessment of \$46.18 per square foot of living area and a market value of \$579.67 per square foot of living area, including land, when using the subject's size of 1,988 square feet of living area.

As to the subject's market value, the Board gives little weight to the appellant's appraisal value. The Board finds that two of the appraisal's comparables analyzed were active listings. The Board finds that because of this analysis and the use of inappropriate market data, the estimate of the value for the subject property is unreliable. Lastly, the parties waived their right to a oral hearing and requested that a decision be rendered solely on the evidence contained in the record. As there was no hearing, there was no appraiser testimony to bolster the position indicated by the appraisal.

In looking at the raw sales data, the Board finds that the board of review's comparables #2, #3 and #4 and the appraisal's comparables #2, #3, and #4 set the range of market. These comparables sold from \$399.18 to \$1,006.97 per square foot of building area, including land. The subject's assessment reflects a market value of \$579.67 per square foot of living area, including land, which is within the range established by the best comparable sales in this record.

Accordingly, in determining the fair market value of the subject property, the Board finds that the appellant failed to submit sufficient evidence to show the subject was overvalued. Therefore, the Board finds that the appellant has not met its burden by a preponderance of the evidence and that the subject does not warrant a reduction based upon the market data submitted into evidence.

The taxpayer also 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). 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 Board finds the best evidence of assessment equity to be the appellant’s comparables #2 and #4 and the board of review’s comparables #2, #3 and #4. These comparables had improvement assessments that ranged from \$32.35 to \$56.66 per square foot of living area. The subject's improvement assessment of \$46.18 per square foot of living area falls within the range established by the best comparables in this record. After considering all the comparables submitted by the parties with emphasis on those properties that are more proximate in location, more similar in size, and with similar features relative to the subject and after further considering adjustments to the best comparables for differences from the subject, the Board finds the subject’s improvement assessment is supported. The Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and, therefore, a reduction in the subject’s assessment commensurate with the appellant’s request 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: _____

September 15, 2026



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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