



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

APPELLANT: Alon Melamed
DOCKET NO.: 21-54942.001-R-1
PARCEL NO.: 10-33-216-038-0000

The parties of record before the Property Tax Appeal Board are Alon Melamed, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$8,060
IMPR.: \$1,940
TOTAL: \$10,000

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 2-story dwelling of masonry exterior construction with 4,087 square feet of living area. The dwelling is approximately 13 years old. Features of the home include a full basement, central air conditioning, a fireplace and a 2-car garage.¹ The property consists of an 8,060 square foot site and is located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-08 property² under the Cook County Real Property Assessment Classification Ordinance.

¹ The parties disagree as to some of the features such as the basement finish. The Board finds that the photo of the subject property submitted by the board of review depicts the subject dwelling to have boarded-up garage and front doors with a portable restroom in the front yard thus calling into question as to whether or not the subject dwelling is inhabitable and/or is undergoing major renovation/construction.

² Two-or-more story residence, up to 62 years of age, with 3,801 to 4,999 square feet of living area.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased in May 2021 for a price of \$100,000. The appellant completed Section IV - Recent Sale Data of the appeal petition disclosing the parties to the transaction were not related, the property was sold by the owner, and the property was advertised for sale through the internet, a sign in the yard, and/or an auction. To document the sale, the appellant submitted copies of the Trustee's Deed and the Illinois Real Estate Transfer Declaration (PTAX-203) form associated with the sale of subject which reiterated that the property was advertised for sale. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,688. The subject's assessment reflects a market value of \$656,880 or \$160.72 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales that have the same neighborhood code as the subject. The comparables have sites that range in size from 7,590 to 8,700 square feet of land area and are improved with class 2-08, dwellings of masonry exterior construction that range in size from 4,195 to 4,594 square feet of living area and are either 2 or 4 years old. The comparables each have a full basement finished with a formal recreation room, central air conditioning, and a 2-car garage. Two homes each have one fireplace. The sales occurred from July to November 2021 for prices ranging from \$1 to \$1,600,000 or from \$0 to \$359.07 per square foot of living area, including land. In addition, the board of review's grid analysis reported the subject sold for \$100,000 in May 2021.

In rebuttal, the appellant argued that the evidence submitted by the board of review does not overcome the subject's arm's-length sale and that the board of review did not challenge the validity of the subject's sale.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in May 2021 for a price of \$100,000. The appellant provided evidence demonstrating the sale had the elements of an arm's-length transaction. The appellant completed Section IV - Recent Sale Data of the appeal petition disclosing the parties to the transaction were not related and that the property had been advertised on the open market via the internet, a yard sign, and/or an auction. In further support of the subject's transaction, the appellant submitted a copy of the Trustee's Deed and the Illinois Real Estate Transfer Declaration (PTAX-203) form associated with the sale

of subject which reiterated that the property was advertised for sale. The board of review submission also made note of the sale of the subject property. The Board finds the purchase price of \$100,000 is below the market value of \$656,880 as reflected by the assessment. The Board also finds the board of review did not present any evidence to challenge the arm's-length nature of the transaction and the suggested comparable sales presented by the board of review do not overcome the arm's-length sale of the subject. Furthermore, board of review comparable #1 is significantly larger in dwelling size relative to the subject, comparable #2 sold for \$1, and each of the board of review comparables is significantly newer in age relative to the subject dwelling. Based on this record, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is appropriate.

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: _____

April 15, 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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