



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

APPELLANT: Rohi Moradi  
DOCKET NO.: 22-33720.001-R-1  
PARCEL NO.: 02-02-406-011-0000

The parties of record before the Property Tax Appeal Board are Rohi Moradi, the appellant, by Anthony Lewis, attorney-at-law of the Law Offices of Gary H. Smith 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 **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:** \$14,085  
**IMPR.:** \$24,365  
**TOTAL:** \$38,450

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 2022 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 is improved with a one-story dwelling of masonry exterior construction that contains 2,562 square feet of living area. The dwelling is approximately 46 years old. Features of the property include a full basement, central air conditioning, one fireplace, 2½ bathrooms, and a 2-car garage. The property has a 21,670 square foot site located in Palatine, Palatine Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on July 25, 2019, for a price of \$305,000. The appellant completed Section IV – Recent Sale Data identifying the seller as Ashley Pollitt and indicated the parties to the transaction were not related. The appellant further indicated the property was sold through a realtor and was advertised for sale for 4 months in the

Multiple Listing Service (MLS). To further document the sale the appellant submitted a copy of the settlement statement dated July 25, 2019, and disclosing the purchase price of \$305,000. The settlement statement also disclosed the payment of realtor commissions. Additionally, the appellant submitted a copy of the real estate sales contract and Trustee's Deed associated with the sale of the subject property. Based on this evidence, the appellant requested the subject's assessment be reduced to \$30,500 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 \$39,999. The subject's assessment reflects a market value of \$399,990 or \$156.12 per square foot of living area, land included, when using the level of assessments for class 2 property of 10% 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 four comparables, three of which had sales data. Comparable #1 provided by the board of review had no sales information in the grid analysis to address the appellant's overvaluation argument and will not be further discussed.<sup>1</sup> Board of review comparables #2, #3 and #4 are composed of class 2-04 properties improved with one-story dwellings of masonry exterior construction that range in size from 2,098 to 2,583 square feet of living area. The homes range in age from 48 to 65 years old. Each property has a full basement with one having finished area, one or two fireplaces, 2½ bathrooms, and a 2-car garage. Two comparables have central air conditioning. These comparables have sites ranging in size from 21,500 to 27,474 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located in the same block or ¼ of a mile from the subject property. Comparable #3 is located along the same street as the subject property. The sales occurred from March 2021 to October 2021 for prices ranging from \$338,538 to \$420,000 of from \$142.30 to \$200.19 per square foot of living area, including land.

### **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 evidence in the record supports a reduction in the subject's assessment.

The Board finds the appellant provided evidence demonstrating the sale of the subject property had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a realtor, the property had been advertised on the open market the Multiple Listing Service and it had been on the market for 4 months. In further support of the transaction the

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<sup>1</sup> The board of review submission included a table listing the comparables and indicated comparable #1 may have sold in August 2023 for a price of \$430,000 or \$223.61 per square foot of living area, land included. Due to the fact the purported sale occurred approximately 20 months after the assessment date at issue and was not included in the grid analysis prepared by the board of review, the transaction will not be considered by the Board in determining the correct assessment of the subject property.

appellant submitted a copy of the sales contract, a copy of the settlement statement and a copy of the Trustee's Deed. The Board finds the purchase price is below the market value reflected by the assessment. The Board further finds, however, the sale occurred in July 2019, approximately 31 months prior to the January 1, 2022, which, due to the passage of time, detracts from the weight that can be given the purchase price in establishing the correct assessment.

The Board finds the board of review provided information on three comparable sales that are similar to the subject in location, style, age and most features. The Board, however, gives less weight to board of review comparable #2 due to differences from the subject in dwelling size being approximately 18% smaller than the subject home. The Board finds the best evidence of market value in the record to be board of review comparable sales #3 and #4. These two comparables have 2,379 and 2,583 square feet of living area and are 65 and 48 years old, respectively. The comparables sold in October 2021 and September 2021 for prices of \$338,538 and \$390,000 or \$142.30 and \$150.99 per square foot of living area, including land respectively. The subject's assessment reflects a market value of \$399,990 or \$156.12 per square foot of living area, including land, which is above the prices of the two best comparable sales in this record.

Based on this record the Board finds; after giving minimal weight to the sale of the subject property and giving most weight to board of review comparable sales #3 and #4, the subject's assessment is not reflective of market value and a reduction in the subject's assessment is 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: \_\_\_\_\_

November 25, 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

Rohi Moradi, by attorney:  
Anthony Lewis  
Law Offices of Gary H. Smith  
640 N. La Salle Drive  
Suite 495  
Chicago, IL 60654

COUNTY

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