



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

APPELLANT: Mohammad Reza Ekhtera
DOCKET NO.: 22-41555.001-C-1
PARCEL NO.: 13-25-104-016-0000

The parties of record before the Property Tax Appeal Board are Mohammad Reza Ekhtera, the appellant(s), by attorney Margaret E. Graham, of Dykema Gossett PLLC 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: \$10,493
IMPR.: \$52,007
TOTAL: \$62,500

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 consists of an approximately 45-year-old, one-story commercial building of masonry construction with approximately 2,000 square feet of building area. A dental office was located within the building. The property has a 2,300 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a Class 5-17 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based, in part, on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on December 23, 2019, for a price of \$250,000. This evidence included answers to Section IV – Recent Sale Data on the Residential Appeal form. The answers showed that the seller used a realtor (Re/Max) and that the subject property was advertised for sale using the Multiple Listing Service for over 87 days. The answers further indicated that the sale was not between family members and was not

due to a foreclosure action. In support of this contention, the appellant submitted an ALTA settlement statement, a plat of survey, a picture, a warranty deed, and a brief. Based on these arguments the appellant requested the subject's total assessment be reduced to \$62,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,049. The subject's assessment reflects a market value of \$264,196 or \$132.10 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance of 25% for a Class 5 property. The board of review submitted no evidence to support their position that the assessment should not be reduced.

Prior to a scheduled July 23, 2026, hearing before a PTAB Administrative Law Judge the parties entered into a written agreement to waive hearing and have a decision rendered based on the previously submitted evidence. The ALJ granted the waiver of hearing.

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 and only evidence of market value to be the purchase of the subject property in December 2019 for a price of \$250,000. 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 disclosing the parties to the transaction were not related, the property was sold by using a realtor, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for over 87 days. In further support of the transaction the appellant submitted a copy of an ALTA settlement statement, a plat of survey, a picture, a warranty deed, and a brief. There was no evidence from the parties that the subject was sold short or due to a foreclosure. The Board finds that the purchase price is the best evidence of market value and the Board finds the subject property had a market value of \$250,000 as of January 1, 2022, and that a reduction in the subject's assessment is justified on this basis. Since market value has been determined, the 25% level of assessment for Class 5 property under the Cook County Property Assessment Classification Ordinance shall apply.

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: _____

October 20, 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 9-215 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

Mohammad Reza Ekhtera, by attorney:
Margaret E. Graham
Dykema Gossett PLLC
10 South Wacker Drive
Suite 2300
Chicago, IL 60606

COUNTY

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