FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Mohammad Imran Sheikha
DOCKET NO.: 22-44489.001-R-1
PARCEL NO.: 10-22-423-047-0000

The parties of record before the Property Tax Appeal Board are Mohammad Imran Sheikha, the appellant, by attorney Michael R. O'Malley, of Schmidt Salzman & Moran, Ltd. 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:	$6,498
IMPR.:	$19,500
TOTAL:	$25,998

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 a 1-story dwelling of masonry exterior construction with 1,373 square feet of living area. The dwelling is approximately 57 years old.[1] The home features a basement with finished area, 2 bathrooms, and central air conditioning. The property has a 4,814 square foot site and is located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-03 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 five comparables located within the same assessment neighborhood as the subject property. The appellant reported in the grid analysis the comparables' proximity to the subject property was unknown.

[1] The Board finds the subject dwelling is approximately 57 years old as disclosed by the appellant.

The comparables consist of class 2-03, 1-story or 1.5-story dwellings of masonry exterior construction ranging in size from 1,286 to 1,451 square feet of living area. The dwellings are from 62 to 73 years old. Each comparable has a basement, with four having finished area, and 1 or 2 bathrooms. One comparable has central air conditioning, and four comparables have either a 1-car, a 1.5-car or a 2-car garage. The comparables have improvement assessments that range from $16,500 to $19,830 or from $12.65 to $13.67 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to $17,684 or $12.88 per square foot of living area.

The appellant submitted a copy of the Cook County Board of Review final decision disclosing the subject has a total assessment of $36,999. The appellant reported that the subject has an improvement assessment of $30,501 or $22.21 per square foot of living area.[2]

The board of review submitted its "Board of Review Notes on Appeal." In support of its contention of the correct assessment the board of review submitted information on four comparables located within the same assessment neighborhood as the subject property. The board of review's grid analysis did not disclose the proximity to the subject property. The comparables consist of class 2-03, 1-story dwellings of masonry or frame and masonry exterior construction ranging in size from 1,044 to 1,184 square feet of living area. The dwellings are from 57 to 61 years old. Each comparable has a basement, with one having finished area, 1 or 1½ bathrooms, and either a 1.5-car or a 2-car garage. Three comparables each have central air conditioning. The comparables have improvement assessments ranging from $14,615 to $19,018 or from $13.29 to $17.16 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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

The parties submitted a total of nine comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1 and the board of review's comparables due to differences in their design, age and/or dwelling size when compared to the subject.

The Board finds the best evidence assessment equity to be the appellant's comparables #2 through #5 which are overall most similar to the subject in design, age, location, and dwelling

[2] The Board of Review's Notes on Appeal indicated 2019 was the beginning of the triennial assessment cycle for Niles Township and has a total assessment for the subject property that disagrees with its Final Decision for the 2022 tax year. The Board finds the best source for the subject's total assessment is the Cook County Board of Review Final Decision provided by the appellant.

size. However, when compared to the subject property, three comparables have no central air conditioning and have one less bathroom, one comparable lacks a finished basement area, and each comparable has a garage amenity, unlike the subject, suggesting adjustments are needed to make these properties more equivalent to the subject. These four comparables have improvement assessments ranging from $16,500 to $19,830 or from $12.83 to $13.67 per square foot of living area. The subject's improvement assessment of $30,501 or $22.21 per square foot of living area falls above the range established by the most similar comparables in the record. After considering the adjustments to the best comparables for differences in features when compared to the subject, the Board finds the subject's improvement assessment is excessive. Based on this record, the Board finds a reduction in the subject's assessment is warranted.

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: 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 <u>PETITION AND EVIDENCE</u> 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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