



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

APPELLANT: Kamran Suriya  
DOCKET NO.: 22-48554.001-R-1  
PARCEL NO.: 10-18-111-024-0000

The parties of record before the Property Tax Appeal Board are Kamran Suriya, the appellant, by attorney Steven Kandelman, of Rieff Schramm Kanter & Guttman, 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:** \$7,475  
**IMPR.:** \$24,326  
**TOTAL:** \$31,801

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 1.5-story dwelling of frame exterior construction with 1,591 square feet of living area. The dwelling is approximately 70 years old. Features of the home include a full basement, central air conditioning, and a three-car garage. The property has a 5,750 square foot site and is located in Morton Grove, 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's appeal is based on overvaluation. In support of this argument, the appellant completed Section IV – Recent Sale Data of the appeal petition reporting the subject was purchased on April 18, 2019 for \$260,000. The appellant reported the property was purchased from Erlinda P. Maliwanag with the assistance of a Realtor, the property was advertised with the Multiple Listing Service (MLS) for a periods of 71 and 128 days prior to being sold. The

appellant also reported the sale was not the result of a foreclosure action nor was the property sold through the use of a contract for deed.

In further support, the appellant submitted a copy of the Closing Statement reiterating the date of sale and sale price which also depicts the distribution of commissions to two entities. Also submitted was a copy of the Warranty Deed as well as a copy of the MLS data sheet depicting the original asking price of \$274,900.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the reported purchase price.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the final decision disclosing the total assessment for the subject of \$31,801. The subject's assessment reflects a market value of \$318,010 or \$199.88 per square foot of living area, land included, when using the level of assessment 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 comparable sales located in the same neighborhood code as the subject and two of which are on the same (tax) block and two of which are ¼ of a mile from the subject. The parcels range in size from 6,900 to 8,550 square feet of land area which are improved with class 2-03 one-story dwellings of frame, masonry or frame and masonry exterior construction. The dwellings are either 68 or 70 years old and range in size from 1,142 to 1,743 square feet of living area. One comparable has a partial basement and three comparables have crawl-space foundations. Three homes have central air conditioning and three comparables have either a 1-car or a 2.5-car garage. The comparables sold from September 2020 to September 2022 for prices ranging from \$245,000 to \$300,000 or from \$172.12 to \$262.70 per square foot of living area, including land.

As part of the grid, the board of review also depicts that the subject sold in April 2019 for a sales price of \$260,000 or \$163.42 per square foot of living area, including land.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

### **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 appellant submitted data in support of the subject's April 2019 purchase price and the board of review submitted comparable sales that occurred in 2020 and 2022 to support the parties' respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the sale of the subject which occurred approximately 32 months prior to the valuation date at

issue herein of January 1, 2022 and therefore is less likely to be indicative of 'current' market value. The Board has also given reduced weight to board of review comparables #1 and #2, due to smaller dwelling sizes by approximately 25% and 28% as compared to the subject dwelling.

The Board finds the best evidence of market value in the record to be board of review comparable sales #3 and #4, which are located in the same neighborhood code as the subject, have larger lot sizes as compared to the subject but with like classifications. Each of these comparables necessitates upward adjustments for crawl-space foundations as compared to the subject's full basement and both comparables necessitate further upward adjustments for lack of a garage/inferior garage capacity when compared to the subject. These comparables sold somewhat more proximate to the lien date than the sale of the subject and sold in October and December 2020 for prices of \$260,000 and \$300,000 or for \$174.26 and \$172.12 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$318,010 or \$199.88 per square foot of living area, including land, which is above the best comparable sales in this record both in terms of overall value and on a per-square-foot of living area basis, but which the Board finds to be warranted based on the subject's full basement feature as compared to the best comparable sales which lack this feature.

In conclusion, based on this record and after considering appropriate adjustments to the best comparable sales for differences when compared to the subject, the Board finds the subject property is not overvalued and a reduction in the subject's assessment 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: \_\_\_\_\_

October 21, 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

Kamran Suriya, by attorney:  
Steven Kandelman  
Rieff Schramm Kanter & Guttman  
100 North LaSalle St.  
Suite 1410  
Chicago, IL 60602

COUNTY

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