



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

APPELLANT: Bassam Efein  
DOCKET NO.: 22-50405.001-R-1  
PARCEL NO.: 24-17-201-049-0000

The parties of record before the Property Tax Appeal Board are Bassam Efein, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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:** \$4,979  
**IMPR.:** \$29,724  
**TOTAL:** \$34,703

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 2-story multi-family building of frame and masonry exterior construction with 4,384 square feet of building area. The building is approximately 48 years old. Features include a full unfinished basement and 4 full bathrooms. The property has a 6,224 square foot site and is located in Oak Lawn, Worth Township, Cook County. The subject is classified as a class 2-11 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 four comparables located within the subject's assessment neighborhood code and from 13 feet to .6 of a mile from the subject. The comparables consist of class 2-11, multi-family buildings of masonry or frame and masonry exterior construction with 4,384 or 4,528 square feet of building area. The

buildings are 48 or 50 years old. The buildings each have a full unfinished basement and 4 full bathrooms. The comparables have improvement assessments ranging from \$29,373 to \$30,473 or from \$6.67 to \$6.95 per square foot of building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$29,724 or \$6.78 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the Cook County Board of Review final decision disclosing the total assessment for the subject of \$36,719. The subject property has an improvement assessment of \$31,740 or \$7.24 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables located within a different assessment neighborhood code and/or city than the subject. The comparables consist of class 2-11, 2-story or 3-story multi-family buildings of masonry exterior construction with 3,678 or 4,346 square feet of building area. The buildings are 16 to 49 years old. Three buildings each have a full basement with two having finished area, and one building has a slab foundation. Each building has from 2 to 8 full bathrooms. Three buildings have central air conditioning and either a 2-car or a 4-car garage. The comparables have improvement assessments ranging from \$30,620 to \$41,058 or from \$7.83 to \$9.62 per square foot of building area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The taxpayer 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 record contains eight suggested comparable properties for the Board's consideration. The Board gives less weight to the board of review's comparables that are located within a different assessment neighborhood and/or city than the subject and also differ significantly from the subject in age, story height, bathroom count, building size, foundation type and/or other features.

The Board finds the best evidence of assessment equity to be the appellant's comparables which have the same assessment neighborhood and classification codes as the subject and are also nearly identical to the subject in most property characteristics, except for the appellant's comparable #1 somewhat larger building size. These four comparables have improvement assessments that range from \$29,373 to \$30,473 or from \$6.67 to \$6.95 per square foot of building area. The subject's improvement assessment of \$31,740 or \$7.24 per square foot of building area falls above the range established by the best comparables in the record. After considering adjustments to the best comparables for differences from the subject, the Board finds

the appellant demonstrated the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request 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

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