



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

APPELLANT: Nahroun & Linda Daniel
DOCKET NO.: 24-23658.001-R-1
PARCEL NO.: 09-14-420-080-0000

The parties of record before the Property Tax Appeal Board are Nahroun & Linda Daniel, the appellant(s); 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: \$4,000
IMPR.: \$20,000
TOTAL: \$24,000

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 2024 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 65-year-old dwelling of masonry construction with 1,271 square feet of living area. Features of the home include a basement and central air conditioning. The property has a 2,642 square foot site located in Niles, Maine Township, Cook County. The subject is classified as a class 2-10 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five sales comparable properties with varying degrees of similarity to the subject. The appellant reported that the suggested comparable properties were located within a 1-mile radius of the subject. The suggested comparable properties were all class 2-10 properties, 64 years in age and are dwellings of either frame and masonry construction or stone exterior. The appellant did not disclose the date of sale for four of the five comparable properties. The appellant's suggested comparable #5 only included the sale year and did not

disclose the specific date of year which is incomplete. The comparable properties ranged: in price between \$85,000 to \$312,000; in living area square footage between 1,235 to 1,664; and in sale price per square foot between \$110 to \$201, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$12,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,000. The subject's assessment reflects a market value of \$240,000 or \$188.83 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance of 10% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four sales comparable properties with varying degrees of similarities to the subject. The BOR disclosed that the submitted comparable properties were located in the same subarea and at least three of the comparables were located on the same block. All the comparable properties had the same neighborhood code as the subject and are described as two-story dwellings of either masonry or frame and masonry construction. They were either 64 or 65 years in age and ranged in size from 1,254 to 1,416 square feet of living area. They sold from June 2023 to November 2024 for prices ranging from \$224.48 to \$239.23 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer asserts that 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 taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 meet this burden of proof and a reduction in the subject's assessment on this basis is warranted.

The Board concludes that the best evidence of the subject's market value is board of review's comparables #1, #3 and #4. The comparables are similar in location, construction, size and other amenities in that they are two-story dwellings of masonry construction with similar living areas, a full basement and located on the same block as the subject property. The Board finds that minimal weight will be given to appellant's comparable properties. The appellant did not disclose the date of sale for each of these comparables and disclosed an incomplete sale date for appellant's comparable #5. Therefore, the Board is unable to determine whether these sales are indicative of the subject's market value in 2024 due to the lack of documentation in this record pertaining to those comparables.

The Board finds that the best evidence in this record are the comparables sold between June 2023 and November 2024, for amounts ranging from \$224.48 to \$239.23 per square foot of living area, land included in the sale price. The subject property's assessment reflects a market value of \$240,000, land included, or \$188.83 per square foot of living area, which is below the range established by the best comparables in the record. Accordingly, the Board determines that the

appellant has not established by a preponderance of the evidence that the subject property was overvalued. Based on the evidence, the Board therefore finds that a reduction in the subject's assessment on this basis 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

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