FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Bahtiar Hoxha
DOCKET NO.: 24-35964.001-R-1
PARCEL NO.: 14-08-123-013-0000

The parties of record before the Property Tax Appeal Board are Bahtiar Hoxha, 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:	$37,313
IMPR.:	$74,688
TOTAL:	$112,001

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 is an approximately 112-year-old, three-story, multi-family masonry residence containing approximately 4,518 square feet of living area. The improvements include a full unfinished basement, three full bathrooms, and a two-car garage. The property is situated on an approximately 3,750-square-foot site located in the City of Chicago, within Lake View Township, Cook County. The subject property is classified as Class 2-11 pursuant to the Cook County Real Property Assessment Classification Ordinance.

The appellant, appearing pro se, appeals the final assessment determination issued by the Board of Review concerning the assessed valuation of the subject property for the lien year at issue. The appellant contends overvaluation as the basis of the appeal. In support of this claim, the appellant submitted an appraisal report estimating the subject property's market value at $800,000 as of March 11, 2024. The appraiser indicated that the intended use of the report was for the lender/client to evaluate the property for a mortgage finance transaction and identified the intended users as the appellant and North Side Federal Savings and Loan.

The appraisal utilized the sales comparison approach and analyzed five comparable sales occurring between 2023 and 2024, located between 0.44 and 1.27 miles from the subject property. These comparable properties ranged in size from approximately 1,522 to 1,588 square feet of living area and sold for prices between $760,600 and $845,000, or from $161.45 to $219.37 per square foot of building area, including land. The appraiser further indicated that the inspection of both the subject property and the comparables was limited to an exterior-only review; however, interior information was obtained through Multiple Listing Service data.

The Board of Review submitted its "Board of Review Notes on Appeal," disclosing a total assessment for the subject property of $112,001. This assessment reflects an implied market value of $1,120,010, or $247.90 per square foot of living area, including land, when applying the 10% level of assessment for Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of the correctness of the assessment, the Board of Review submitted information on three comparable sales. Each comparable was improved with a three-story, multi-family dwelling with either a full unfinished basement or a full basement apartment, along with central air conditioning. These comparables ranged in age from 109 to 122 years and in size from 4,278 to 5,838 square feet of living area. The sale prices ranged from $278.35 to $337.77 per square foot of living area, including land. All three comparables were located within the same neighborhood code as the subject property. One comparable was reported to be located within one-quarter mile of the subject; the proximity of the remaining two comparables was not reported.

In rebuttal, the appellant submitted three property index cards for the Board of Review's comparables, highlighting the differences between those properties and the subject.

Conclusion of Law

The appellant contends that the assessed valuation of the subject property does not accurately reflect its market value. When market value is the basis of an appeal, the appellant must establish the property's value by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e). Acceptable evidence of market value may include an appraisal, a recent sale of the subject, comparable sales, or construction costs. 86 Ill. Admin. Code §1910.65(c).

Under §1910.63(b), the appellant bears the initial burden of going forward and must present substantive, documentary evidence sufficient to challenge the correctness of the assessment. Failure to meet this burden requires dismissal of the appeal. Under §1910.63(c), the Board of Review is required to present evidence only after the appellant first provides evidence sufficient to call the assessment into question.

After reviewing the record, the Board finds that the appellant did not meet this burden and failed to prove market value by a preponderance of the evidence.

The appellant relied solely on an appraisal estimating the subject's market value at $800,000 as of March 11, 2024. The Board gives reduced weight to this appraisal for several reasons. First, the appraiser stated that the intended use of the appraisal was for a mortgage finance transaction, not for ad valorem assessment purposes. The appraisal was prepared for the lender/client, with the intended users identified as the appellant and North Side Federal Savings and Loan.

Second, the appraiser conducted only an exterior inspection of both the subject property and the comparable properties. Although interior details were supplemented through Multiple Listing Service data, this exterior-only inspection limits the reliability of the value conclusions.

Third, the five comparable sales selected in the appraisal were significantly smaller than the subject, ranging from 1,522 to 1,588 square feet of living area, compared to the subject's 4,518 square feet. Additionally, one comparable was located approximately 1.27 miles from the subject, reducing its relevance to the subject's immediate market area. Collectively, these deficiencies diminish the probative value of the appraisal and render it insufficient to satisfy the appellant's burden.

Since the Board finds the appraisal insufficient and has determined that the appraisal's comparable sales are lacking due to material differences between them and the subject property, the Board is not required to consider or evaluate the Board of Review's evidence. Nevertheless, to confirm the reasonableness of the assessment, the Board reviewed the raw data from all submitted comparables, including the sales contained in the appraisal, to ensure a complete evaluation of the record. After conducting this analysis, the Board continues to find the Board of Review's comparable sales to be the most reliable indicators of market value.

The Board of Review presented three comparable sales substantially more similar to the subject in dwelling size, age, configuration, and location. These comparables ranged from 4,278 to 5,838 square feet and sold for prices between $278.35 and $337.77 per square foot, including land. In contrast, the subject's assessment reflects an implied market value of $247.90 per square foot. These sales support the accuracy of the current assessed valuation.

Based on the totality of the evidence, the Board finds that the appellant has not demonstrated overvaluation. Accordingly, there is no basis to reduce the assessed valuation of the subject property.

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: July 21, 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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