FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Eman Tadros
DOCKET NO.: 24-44050.001-R-1
PARCEL NO.: 24-28-213-029-1027

The parties of record before the Property Tax Appeal Board are Eman Tadros, the appellant(s), by attorney Dimitrios Trivizas, of Dimitrios P. Trivizas, Ltd. in Skokie; 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:	$1,249
IMPR.:	$12,056
TOTAL:	$13,305

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 condominium unit with a 1.7586% of ownership within the 42-year-old, multi-story, masonry, 60-unit, condominium building complex. The property is located in Alsip, Worth Township, Cook County and is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of appeal. In support of this argument, the appellant submitted the sale of four units within the subject's complex. These units sold from October 2021 to Octo 2022 for prices ranging from $93,500 to $127,000. Their percentage of ownership in the complex ranges from 1.6799% to $1.7140%. The appellant included the multiple listing service datasheets for each comparable.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's assessment of $13,303. which reflects a market value of $133,050 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 current assessment, the board of review submitted the sale of 12 units within subject's complex. These units sold from June 2021 to December 2023 for prices ranging from $93,500 to $180,000 per unit for an aggregate price of $1,510,100. Their percentage of ownership ranged from 1.4086% to 1.7586% for an aggregate percentage of 19.7972%. Dividing this price by the aggregate percentage of ownership reflects a market value for the whole complex of $7,627,846. The board of review then multiplied this value by the percentage of ownership of the subject property of 1.7586% to arrive at a value for the subject of $134,143. The board of review's sales included the appellant's four comparable.

<u>Conclusion of Law</u>

The taxpayer contends overvaluation as the basis of the appeal. 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 best evidence of market value to be the appellant's four comparables along with 10 of the 12 sales submitted by the board of review. The Board excluded the two board of review sales with 1.4086% of ownership. These 10 sales sold from June 2021 to December 2023 for prices ranging from $93.500 to $180,000. In comparison, the subject's unit has an assessment that reflects a market value of $133,050 which is within the range of the comparables. Moreover, in looking at all the sales, the units sold had an aggregate sale price of $1,510,000 with an aggregate percentage of ownership of 19.7972%. Dividing this price by the percentage of ownership results in a market value the complex of $7,627,846 and multiplying this by the subject's percentage of ownership results in a market value of $134,143 which is above the subject's market value as established by its assessment. After reviewing the record, the Board finds the appellant has not proven by a preponderance of evidence that the subject was overvalued, and a reduction based on this is not 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

AGENCY

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