



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

APPELLANT: Mohammed Hajyasin
DOCKET NO.: 11-29462.001-R-1
PARCEL NO.: 10-20-417-009-0000

The parties of record before the Property Tax Appeal Board are Mohammed Hajyasin, the appellant, by attorney Christopher G. Walsh, Jr. in Chicago, and the Cook County Board of Review.

Based on the facts and exhibits presented, 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: \$4,950
IMPR.: \$20,201
TOTAL: \$25,151

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 2011 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 one-story dwelling of masonry construction. The dwelling is approximately 52 years old and has 1,378 square feet of living area and a full finished basement. The property has a 6,600 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 submitted evidence disclosing the subject property was purchased on June 10, 2011 for a price of

\$239,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,151. The subject's assessment reflects a market value of \$251,510 or \$182.52 per square foot of living area, land included, when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-03 of 10%.

In support of the assessment, the board of review submitted information on four comparable sale properties that were generally similar to the subject in most characteristics. The comparables sold from February to September 2010 for prices that ranged from \$252,000 to \$374,000 or from \$205.04 to \$263.75 per square foot of living area, land included.

In addition, Gabriela Nicolau, a board of review analyst, submitted a brief challenging the arm's length nature of the subject's sale. The board of review analyst stated that the subject's June 2011 sale was a "short" sale, because the appellant purchased the subject property from a financial institution. In support of this claim, the board of review submitted the subject's deed history from the Cook County Recorder of Deeds' website. Based on this 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 Board gave no weight to the subject's sale. The appellant did not complete section IV of the residential appeal form and did not demonstrate that the subject's sale met the key elements of an arm's length transaction. The appellant never established that the subject had been exposed to the market before its June

2011 sale. Furthermore, the board of review challenged the arm's length nature which was not refuted by the appellant.

The Board finds the board of review submitted four comparable sales that sold from February to September 2010 for prices that ranged from \$205.04 to \$263.75 per square foot of living area, land included. The subject's assessment reflects a market value of \$182.52 per square foot of living area, land included. The comparables sales submitted by the board of review support the subject's assessment. Based on the evidence contained in the record, the Board finds the appellant has not shown by a preponderance of the evidence that the subject is overvalued and a change 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.

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: May 22, 2015



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 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 the subsequent year 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.

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.