



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

APPELLANT: Sitara Khan
DOCKET NO.: 10-33378.001-R-2
PARCEL NO.: 04-13-304-043-0000

The parties of record before the Property Tax Appeal Board are Sitara Khan, the appellant(s), by attorney Christopher G. Walsh, Jr., Attorney at Law 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: \$ 44,431
IMPR.: \$ 193,369
TOTAL: \$ 237,800

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 2010 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 52,272 square foot parcel of land improved with a two-year old, two-story, masonry, single-family dwelling containing 11,643 square feet of living area. The property is located in Northfield Township, Cook County.

The property is a class 2-09 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 filled out a portion of Section IV-Recent Sale Data on the appellant's petition. The appellant disclosed the subject property was purchased in February 2007 for a price of \$975,000. The appellant indicated on the petition that the sellers were Cynthia and James Shafer, that the purchase was not between family or related corporations and that the mortgage was not assumed. For questions about the advertisement of the property or realtors involved in the sale, the appellant answered unknown. The question as to whether the property sold in settlement of an installment contract, a contract for deed, or a foreclosure was left blank. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$237,800. The subject's assessment reflects a market value of \$2,659,955 using the Illinois Department of Revenue's three-year median level of assessment for class 2, residential property of 8.94% for tax year 2010.

In support of its contention of the correct assessment, the board of review submitted a copy of the subject's property record and two equity comparables.

Conclusion of Law

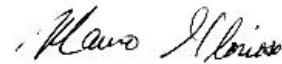
The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist 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 not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the appellant failed to submit sufficient evidence to support the subject's sale. The appellant failed to disclose whether the property was listed on the open market

prior to sale, whether real estate brokers were involved in the sale, and whether or not the sale was a compulsory sale. The Board finds the appellant failed to submit any evidence to support the limited and inadequate information listed on the petition. Therefore, the Board finds the appellant has failed to show by a preponderance of the evidence that the subject is overvalued and a reduction 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

Acting Member



Acting 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: January 22, 2016



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.