



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

APPELLANT: Maan Gurbax  
DOCKET NO.: 14-26100.001-R-1 through 14-26100.018-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Maan Gurbax, the appellant, by attorney Michael Elliott, of Elliott & Associates, P.C. in Des Plaines; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
14-26100.001-R-1	02-01-200-083-1307	696	2,004	\$2,700
14-26100.002-R-1	02-01-200-083-1308	852	2,848	\$3,700
14-26100.003-R-1	02-01-200-083-1309	852	2,848	\$3,700
14-26100.004-R-1	02-01-200-083-1310	852	2,848	\$3,700
14-26100.005-R-1	02-01-200-083-1311	852	2,848	\$3,700
14-26100.006-R-1	02-01-200-083-1312	852	2,848	\$3,700
14-26100.007-R-1	02-01-200-083-1331	696	2,004	\$2,700
14-26100.008-R-1	02-01-200-083-1332	852	2,848	\$3,700
14-26100.009-R-1	02-01-200-083-1333	852	2,848	\$3,700
14-26100.010-R-1	02-01-200-083-1334	852	2,848	\$3,700
14-26100.011-R-1	02-01-200-083-1335	852	2,848	\$3,700
14-26100.012-R-1	02-01-200-083-1336	852	2,848	\$3,700
14-26100.013-R-1	02-01-200-083-1337	696	2,004	\$2,700
14-26100.014-R-1	02-01-200-083-1338	852	2,848	\$3,700
14-26100.015-R-1	02-01-200-083-1339	852	2,848	\$3,700
14-26100.016-R-1	02-01-200-083-1340	852	2,848	\$3,700
14-26100.017-R-1	02-01-200-083-1341	852	2,848	\$3,700
14-26100.018-R-1	02-01-200-083-1342	852	2,848	\$3,700

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 2014 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 30-year-old, condominium building with 372 units. Subject to this appeal are three one-bedroom unit with 680 square feet of living area and fifteen two-bedroom units with 800 square feet of building area. The property has a 692,937 square foot site and is located in Palatine Township, Cook County. The subject is classified as a class 2 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 four suggested sales comparables for the one-bedroom units and four sales comparables for the two-bedroom units.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the six units under appeal of \$76,293. The subject's assessment reflects a market value of \$762,930 when applying the 2014 level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted an analysis estimating the market value of the subject property based on the recent sale of four other units within the subject building. Those sales took place between September, 2011, and March, 2014, for prices ranging from \$42,000 to \$60,500 per unit.

In written rebuttal, appellant's attorney argued the board of review's comparables should be given less weight because no adjustments were made.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value for the one-bedroom condominium units to be all of the appellant's comparable sales. These comparables sold for prices ranging from \$33.82 to \$42.65 per square foot of living area. The subject's assessment requests a market value of \$52.51 per square foot of living area, including land, which is above the range established by the best comparable sales in this record.

The Board finds the best evidence of market value for the two-bedroom condominium units to be all of the appellant's comparable sales. These comparables sold for prices ranging from \$43.88 to \$47.63 per square foot of living area. The subject's assessment requests a market value of \$54.65 per square foot of living area, including land, which is above the range established by the

best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is 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



Acting 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: \_\_\_\_\_

April 21, 2017



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.