



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

APPELLANT: Shuja Tirmizi  
DOCKET NO.: 14-31816.001-R-1  
PARCEL NO.: 27-27-409-021-0000

The parties of record before the Property Tax Appeal Board are Shuja Tirmizi, 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:** \$ 3,983  
**IMPR.:** \$22,191  
**TOTAL:** \$26,174

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 two-story dwelling of frame and masonry construction. The dwelling is 25 years old. Features of the home include a partial basement, central air conditioning, one fireplace and a two-car garage. The property has a 9,959 square foot site and is located in Orland Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant argued overvaluation and assessment equity as the bases of appeal. In support of the overvaluation argument, the appellant submitted a settlement statement that indicates the subject was purchased from Chicago Title and Trust, as Trustee on September 14, 2011 for a price of \$240,500. In further support of this argument, the appellant submitted a partial appraisal. The Board notes the appraisal is missing pages #2 and #4. No sale comparables were included in the appraisal. The partial appraisal indicates the subject contains 2,279 square feet of living area. The appellant also submitted a plat of survey and a Google maps printout. Lastly, in support of

the equity argument, the appellant submitted six equity comparables. 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 \$26,174. The subject's assessment reflects a market value of \$261,740, or \$91.65 per square foot of living area, land included, based on 2,856 square feet of living area, when using the 2014 level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The subject's improvement assessment is 22,191, or \$7.77 per square foot of living area. The board's evidence indicates the subject contains 2,856 square feet of living area. In support of its contention of the correct assessment the board of review submitted information on eight equity comparables and four 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As to the appellant's overvaluation argument, the Board finds that the sale of the subject in 2011 is too distant in time from the January 1, 2014 valuation date at issue, to be an accurate indication of the subject's market value. In addition, the Board finds the appellant's plat of survey supports the board of review's assertion that the subject contains 2,856 square feet of living area. The Board also gives no weight to the appellant's appraisal as it is missing two of its six pages. The Board finds the subject contains 2,856 square feet of living area. The Board finds the subject's market value of \$91.65 per square feet of living area is below the board of review's sale comparables #1 and #4 which range from \$115.91 to \$121.38 per square foot of living area. Based on this record the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is not justified.

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 finds the best evidence of improvement assessment equity to be the appellant's comparables and the board of review's comparables #1, #3, and #4. These comparables have improvement assessments that range from \$7.97 to \$9.73 per square foot of living area. The subject's assessment of \$7.77 is below the range of these comparables. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the

subject's improvement was inequitably assessed and a reduction 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



Acting Member



Member



Acting 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: June 23, 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.