



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

APPELLANT: Gul Nawab
DOCKET NO.: 17-25030.001-R-1
PARCEL NO.: 23-01-410-020-0000

The parties of record before the Property Tax Appeal Board are Gul Nawab, the appellant, by attorney Andrew J. Rukavina of The Tax Appeal Company in Mundelein; 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:

LAND: \$6,026
IMPR.: \$46,032
TOTAL: \$52,058

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 2017 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 masonry exterior construction with 4,384 square feet of living area. The dwelling is approximately 25 years old. Features of the home include an unfinished full basement, central air conditioning, a fireplace and a two-car garage. The property has a 10,957 square foot site and is located in Bridgeview, Palos Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables, four of which are located within the same neighborhood code as the subject property. The comparables are improved with class 2-08 or class 2-78, two-story dwellings of masonry or frame and masonry exterior construction ranging in size from 3,352 to 4,480 square

feet of living area. The dwellings range in age from 7 to 27 years old. The comparables each have a full basement with one having finished area, central air conditioning and either a two-car or a three-car garage. Four comparables have one fireplace each. The comparables have improvement assessments that range from \$32,336 to \$48,030 or from \$9.65 to \$10.72 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$42,305 or \$9.65 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,985. The subject property has an improvement assessment of \$47,959 or \$10.94 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the same neighborhood code as the subject property. The comparables are improved with a two-story class 2-11 apartment building and three, two-story class 2-08, class 2-78 or class 2-09 dwellings of masonry exterior construction ranging in size from 3,576 to 5,125 square feet of living area. The apartment building is 25 years old and has a full basement finished as an apartment and a 2.5-car garage. The dwellings are either 9 or 13 years old and have unfinished full basements, central air conditioning, a fireplace and either a 2-car or a 3-car garage. The comparables have improvement assessments that range from \$40,360 to \$84,928 or from \$10.99 to \$16.57 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant critiqued the comparables submitted by the board of review and argued that board of review comparable #1 is an apartment building; comparable #2 is 13 years old versus the 26 year old subject; comparable #3 is 9 years old versus the 26 year old subject; and comparable #4 is 9 years old with an 800 square foot larger dwelling than the subject dwelling. Counsel asserted that the county has submitted nothing to properly refute the latest equity report submitted by the appellant.

Conclusion of Law

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

The parties provided nine suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparables #3, #4 and #5 which differ from the subject in location, dwelling size, age, basement finish and/or location. The Board gives reduced weight to the comparables submitted by the board of review which differ from the subject in design, age and/or dwelling size. The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2. These comparables are relatively similar to the subject in location, dwelling size, design, age and most features. The

comparables have improvement assessments of \$48,030 and \$39,626 or \$10.72 and \$10.25 per square foot of living area, respectively. The subject's improvement assessment of \$47,959 or \$10.94 per square foot of living area is bracketed by the two best comparables in the record in overall improvement assessment but above both comparables on a square foot basis. After considering adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is excessive. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and 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. 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: _____

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: August 24, 2021



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 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 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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