



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

APPELLANT: Kamran Alam
DOCKET NO.: 17-45005.001-R-1
PARCEL NO.: 05-18-202-008-0000

The parties of record before the Property Tax Appeal Board are Kamran Alam, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; 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: \$11,200
IMPR.: \$81,300
TOTAL: \$92,500

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 2-story dwelling of masonry exterior construction with 2,831 square feet of living area.¹ The dwelling was constructed 10 years ago. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 2-car garage. The property has a 7,000 square foot site and is located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The subject's description was gleaned from the subject's information sheet and grid analysis submitted by the board of review.

The appellant contends the subject's assessment was incorrect based on contention of law citing Section 16-185 of the Property Tax Code (35 ILCS 200/16-185).² In support of this claim, the appellant provided a copy of the Final Administrative Decision of the Property Tax Appeal Board with regard to Docket Number 16-20993.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the total assessment of the subject property to \$92,500 based upon an agreement of the parties. The appellant marked on the appeal form that the subject is an owner-occupied dwelling.

Based on this evidence, the appellant requested the subject's assessment as established by the Property Tax Appeal Board for the tax year 2016 should be carried forward to the 2017 tax year.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,064. The subject's assessment reflects a market value of \$970,640 or \$342.86 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of the assessment, the board of review submitted information on four comparable properties two of which contained sale data. The comparables are located within the same subdivision as the subject property and have varying degrees of similarity to the subject. Comparables #1 and #2 sold in September and July 2016 for prices of \$1,065,000 and \$1,325,000 or for \$354.29 and \$440.49 per square foot of living area, land included, respectively.

The board of review further disclosed that tax year 2016 was the beginning of the general triennial assessment cycle in New Trier Township and that no township equalization factor was applied by county assessment office for the 2017 tax year.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2016 tax year should be carried forward to the 2017 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised, the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the subject property was the subject matter of an appeal before the Board for the 2016 tax year under Docket No. 16-20993.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$92,500 based upon the agreement of the parties. Furthermore, the record reveals that the

² Although the appellant marked "Recent sale" on the residential appeal form as the basis of the appeal, in his cover letter to the Property Tax Appeal Board, appellant's counsel clearly stated that this is a direct appeal based on a reduction to the subject's assessment in the previous tax year pursuant to Section 16-185 of the Property Tax Code.

subject property is an owner-occupied residence which was not contested by the board of review. The Board takes notice that 2016 and 2017 are in the same general triennial assessment period in New Trier Township, Cook County. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, **shall remain in effect for the remainder of the general assessment period** as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185) [Emphasis added]

The Board finds this record disclosed the subject property is an owner-occupied residence and the 2016 and 2017 tax years are within the same general assessment period. The record contains no evidence indicating that the Property Tax Appeal Board's prior 2016 decision was reversed or modified upon its review and there is no evidence the subject property sold in an arm's-length transaction establishing a different fair cash value. The record also disclosed that no township equalization factor was applied by county assessment officials for tax year 2017. For these reasons, the Property Tax Appeal Board finds that assessment of the subject property as established by the Property Tax Appeal Board for the 2016 tax year should be carried forward to the 2017 tax year pursuant to the mandate of section 16-185 of the Property Tax Code. (35 ILCS 200/16-185).

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: October 19, 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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