



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

APPELLANT: Fazal Qureshi
DOCKET NO.: 18-50821.001-R-1
PARCEL NO.: 16-16-214-213-0000

The parties of record before the Property Tax Appeal Board are Fazal Qureshi, the appellant(s), by attorney Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$2,753
IMPR.: \$4,306
TOTAL: \$7,059

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 2018 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 is improved with a 62-year-old, two-story, building of masonry construction containing 1,058 square feet of gross building area. Features of the subject include a slab foundation. The property is situated on 2,118 square feet of land in West Chicago Township, Cook County. It is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant requested the Board to accept the instant appeal as a direct appeal from the Board's November 16, 2021, decision in docket number 17-46591, pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). In support of this request, the appellant attached a copy of that decision and a letter dated December 16, 2021, requesting a direct appeal. The

Board stamped the Residential Appeal Petition as postmarked December 16, 2021, and as received December 22, 2021. The appellant did not append a copy of the board of review's 2018 lien year decision letter to the Petition before the Board.

The appellant raises a contention of law that the Board should accept this appeal as a direct appeal of the Board's 2017 decision. The appellant also contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five suggested comparable sales.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$7,059. The subject's assessment reflects a market value of \$70,590, or \$66.72 per square foot of living area including land, when applying the 2018 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on four suggested sale comparable properties. These properties sold in 2018 for prices ranging from \$60.21 to \$79.83 per square foot of gross building area including land.

The board of review included a notation on its Notes on Appeal that the final notice of the board of review's decision was postmarked May 3, 2019.

In rebuttal, the appellant argued the board of review's suggested sale comparable properties were dissimilar to the subject in various key property characteristics.

Conclusion of Law

The appellant raises a contention of law. "Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The appellant also 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 for its contention of law pertaining to the direct appeal.

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...at which assessments for the subsequent year or years **of the same general assessment period**...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. 35 ILCS 200/16-185; 86 Ill.Admin.Code §1910.50(h). [Emphasis added]

The general assessment period for properties in counties of at least 3,000,000 inhabitants, such as Cook County, is every three years. 35 ILCS 200/9-220; 86 Ill.Admin.Code §1910.5(b)(12). The subject property is in West Chicago Township, Cook County. The general assessment period for that township relevant to the instant appeal began in 2018 and renews every three years thereafter. *See* Cook County, Ill., Code of Ordinances, ch. 74, §§31-32.

The Board's decision which the appellant cited and submitted was for the 2017 lien year. In accord with the Code of Ordinances, *supra*, that decision was from a prior general assessment period that ran from 2015 through 2017. The appellant did not submit the board of review's decision letter. However, the board of review provided this missing information in its notation that the letter was postmarked in May 2019, more than 30 days prior to the December 16, 2021, date the appellant appealed the 2018 lien year assessment. Consequently, the appellant's argument to submit the instant appeal as a direct appeal of the assessment reduction in the Board's 2017 decision is without merit. The Board notes the appellant did not address in rebuttal the issue of the direct appeal statute. The Board finds the appellant did not meet the burden of proof by a preponderance of the evidence for a contention of law that the instant appeal was filed timely as a direct appeal.

The remaining question is whether the appellant filed the instant appeal timely in compliance with the Board's Rules, thereby creating jurisdiction before the Board. The instant appeal was postmarked December 16, 2021, according to the stamp on the appellant's Petition. Yet, the evidence shows the board of review's decision letter was postmarked May 3, 2019.

In counties with less than 3,000,000 inhabitants, petitions for appeal shall be filed within 30 days after the date of the written notice of the decision of the board of review. In counties with 3,000,000 or more inhabitants, petitions for appeal shall be filed within 30 days after the date of the written notice of the decision of the board of review or within 30 days after the date that the board of review transmits to the county assessor pursuant to Section 16-125 of the Code its final action on the township in which the property is located, whichever is later. (See Section 16-160 of the Code.) 86 Ill.Admin.Code §1910.30(a).

The appellant did not file the instant appeal timely by failing to perfect the appeal within 30 days of the board of review's decision letter of May 3, 2019. The Board does not have jurisdiction to revise the assessment for an appeal that was not properly filed. "Upon the proper filing of a petition by a contesting party, the Property Tax Appeal Board shall have the power to revise all or any part of the assessment when it finds such assessment or part thereof to be in error." 86 Ill.Admin.Code §1910.10(e). Consequently, the board of review's Motion to Dismiss is granted.

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:

April 18, 2023



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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