



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

APPELLANT: Bahtiar Hoxha  
DOCKET NO.: 19-22871.001-R-1  
PARCEL NO.: 05-34-201-023-0000

The parties of record before the Property Tax Appeal Board are Bahtiar Hoxha, 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 **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:** \$23,650  
**IMPR.:** \$32,350  
**TOTAL:** \$56,000

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 2019 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 an approximately 10,750 square foot parcel of land improved with a 100-year old, two-story, frame, single-family dwelling containing approximately 2,335 square feet of building area. The property is located in Wilmette, New Trier Township, Cook County and 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 an appraisal which estimated the subject's market value as of January 1, 2019 of \$560,000. The appraiser utilized sales comparison approach to value and analyzed four sales in arriving at the estimate of value. The properties ranged in age from 72 to 135 and in size from 2,003 to 2,696 square feet of building area. They sold from January to November 2018 for prices ranging from \$170.62 to \$276.93 per square foot of building area.

The appellant presented the author of the appraisal, Susan Mustari as a witness. Ms. Mustari testified that she has been a licensed real estate appraiser since 1999. She stated she has a high school diploma, some college, and took the necessary appraisal classes and continuing education to hold an Illinois certificate as a general appraiser. Ms. Mustari testified that she has appraised 1,000 properties over the course of her career.

Ms. Mustari testified that she began her appraisal of the subject by reviewing the multiple listing service database (MLS) to search for comparable properties within a one-mile radius of the subject. She testified she found properties similar to the subject in square footage and then attempted to narrow that down to similar bathroom and bedroom counts. Ms. Mustari opined that the best comparability factor was the square footage. She testified she made adjustments to the comparables for differences in exterior, basement finish, bathroom and bedroom count, air conditioning, garage, screened in porch, and square footage at \$50.00 per square foot. She opined that the comparables were the most similar she could find in square footage and location. She testified she estimated a value for the subject as of January 1, 2019 of \$560,000.

Under cross examination, Ms. Mustari testified that the classification code as given by the county assessor is not listed in the appraisal report and she is not aware that the comparables' classifications differ from the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's assessment of \$73,350 which reflects a market value of \$733,500 or \$314.13 using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of the current assessment, the board of review submitted four comparable with sales information on two. These properties are described as two-story, stucco or frame, single-family dwellings. They range in age from 106 to 142 years and in size from 2,279 to 2,628 square feet of building area. Comparables #3 and #4 sold in November 2017 and July 2018 for prices of \$604.57 and \$471.84 per square foot of building area, respectively.

The Board of review's representative, Mariclare O'Connor, testified that the board of review's comparables were similar to the subject in age and size. She testified that the two sales comparables support the subject's market value based on its assessed value. She testified that all the comparables share the same classification, 2-06, as the subject.

In rebuttal, the appellant argued that the board of review's two sales comparables have incorrect square footage listed. The record was left open for the documents the appellant referred to and the appellant timely submitted those documents. These documents, marked as *Appellant's Rebuttal Exhibits #1 and #2*, are the MLS sheets advertising the board of review's comparables and list differing square footage than that listed by the board of review. In response, the board of review's representative submitted a timely response in which she argued that the change in square footage of the comparables still support the subject's current market value as reflected in the assessment.

### **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 best evidence of market value to be the appraisal submitted by the appellant. The subject's assessment reflects a market value above the best evidence of market value in the record. The appellant's appraiser utilized the sales comparison approach to value in determining the subject's market value. The Board finds this appraisal and the witness's testimony to be persuasive because the appraisal discloses that she personally inspected the subject property, reviewed the property's history, and she testified that she used similar properties in the sales comparison approach while providing adjustments that were necessary. Therefore, the Board finds the subject property had a market value of \$560,000 as of the assessment date at issue. Since market value has been established the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10% shall apply.

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: March 15, 2022



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Bahtiar Hoxha  
19 South LaSalle Street  
Suite 900  
Chicago, IL 60603

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602