



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

APPELLANT: Badar & Nabeela Munir
DOCKET NO.: 19-53141.001-R-1
PARCEL NO.: 06-05-300-038-0000

The parties of record before the Property Tax Appeal Board are Badar & Nabeela Munir, the appellants; 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: \$1,347
IMPR.: \$33,834
TOTAL: \$35,181

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 a two-story dwelling of frame exterior construction with 2,817 square feet of living area. The dwelling is approximately 12 years old. Features of the home include an unfinished basement, central air conditioning and a 300 square foot garage. The property has a 10,781 square foot site and is located in Hoffman Estates, Hanover Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located within 0.20 of a mile from the subject property. The comparables have sites that range in size from 7,892 to 7,974 square feet of land area and are improved with two-story class 2-78 dwellings of frame exterior construction that range in size from 2,502 to 2,594 square feet of living area. The homes are each 13 years old. Each comparable has central air conditioning and a garage with either 300 or

450 square feet of building area. No details regarding foundation/basement was submitted for the appellants' comparable sales. The properties sold from August 2019 to January 2020 for prices ranging from \$255,000 to \$310,000 or from \$101.92 to \$120.11 per square foot of living area, land included.

The appellants submitted a three-year assessment history for the subject property along with multiple pages of real estate market information from online resources. Written comments from the appellants argue that neither the Cook County Assessor nor Board of Review provided any evidence to substantiate the increase in the subject's assessment for the 2019 tax year. Based on their comparable sales information and online research, the appellants concluded that the subject's assessment should be reduced to the prior 2018 assessment level and suggested that PTAB "also should consider lowering our home assessed value since its obvious it will drop further in 2020 any way."

Based on this evidence, the appellants requested the subject's assessment be reduced to \$28,769.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$35,181. The subject's assessment reflects a market value of \$351,810 or \$124.89 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 its contention of the correct assessment the board of review submitted information on four comparable sales located in the same assessment neighborhood as the subject and where one is within 0.25 of a mile, one comparable is within the subject's "subarea" and two comparables are located in a different city than the subject property. The comparables have sites that range in size from 8,977 to 39,761 square feet of land area and are improved with two-story class 2-78 dwellings of frame exterior construction that range in size from 2,074 to 2,954 square feet of living area. The homes range in age from 13 to 20 years old. Each comparable has a basement, one with finished area, central air conditioning, one fireplace and either a two-car or a three-car garage. The comparables sold from February 2018 to November 2019 for prices ranging from \$139.83 to \$165.28 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants critiqued the board of review comparables arguing that the comparables differed from the subject in location, dwelling size and site size and that three sold in 2018 which the appellants deemed to be an unacceptable date of a sale for a January 1, 2019 assessment date. In written comments the appellants claimed that each of the comparable properties they submitted were similar to the subject in "lot and building size, dates of sale, age, basement, proximity, fireplaces, garage sizes etc."

Conclusion of Law

As an initial matter, the Property Tax Appeal Board finds the appellants' dismissal of all 2018 sales unsupported and unpersuasive. The Board finds the valuation date at issue in this appeal is January 1, 2019. Section 9-155 of the Property Tax Code provides in part:

On or before **June 1** in each general assessment year in all counties with less than 3,000,000 inhabitants, . . . the assessor, in person or by deputy, shall actually view and **determine as near as practicable the value of each property listed for taxation as of January 1 of that year**, or as provided by Section 9-180, and assess the property at 33 1/3% of its fair cash value, or in accordance with Sections 10-110 through 10-140. . . (35 ILCS 200/9-155).

The Property Tax Appeal Board finds assessment officials are statutorily bound to estimate a given property's fair cash value as near as practicable as of the date of January 1st of a given assessment year for purposes of taxation. The Board finds January 1 is the statutorily defined date to determine the correct classification or assessment for any real property in Illinois. Illinois courts recognized that assessing officials are not barred, as a matter of law, from considering events which occurred prior to or after the lien date in assessing properties and the weight to be given to these events will depend on the nature of the event and upon its reliability in tending to show value as of January 1. Application of Rosewell, 120 Ill. App. 3d 369 (1st Dist. 1983). The Board shall consider all the evidence timely submitted and weigh the credibility depending upon their reliability in showing market value as of the January 1, 2019, assessment date.

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight comparables for the Board's consideration. The Board gave less weight to the board of review comparables #3 and #4 which are located in a different city than the subject property.

The Board finds the best evidence of market value to be the remaining comparables which are relatively similar to the subject in location, age, dwelling size and most features. However, each of these best comparables have a smaller dwelling size when compared to the subject. These comparables sold from February 2018 to January 2020 for prices ranging from \$255,000 to \$438,000 or from \$101.92 to \$165.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$351,810 or \$124.89 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds 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. 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: July 20, 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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