



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

APPELLANT: Jaber Niknam
DOCKET NO.: 20-30628.001-R-1
PARCEL NO.: 05-32-200-081-0000

The parties of record before the Property Tax Appeal Board are Jaber Niknam, the appellant(s), by attorney Adam E. Bossov, of the Law Offices of Adam E. Bossov, P.C. 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 **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: \$16,000
IMPR.: \$86,835
TOTAL: \$102,835

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

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 2020 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 12,800 square foot parcel of land improved with a 10-year-old, 2-story, stucco dwelling, containing 3,500 square feet of living area. The property is located in Wilmette, New Trier Township, Cook County, and is a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant contends assessment inequity as the basis of the appeal. In support of its inequity argument, appellant submitted information on four suggested equity comparables. Each of the comparables were improved with a two-story dwelling of masonry construction. They ranged in size between 3,085 and 3,383 square feet of living area and in improvement assessment between \$17.31 and \$18.83 per square foot of living area. Appellant included information in its grid analysis indicating the subject property sold in November of 2019 for \$1,234,000 and one of its comparables sold in 2017 for \$1,110,000. Appellant also submitted a copy of the board of

review's written decision letter reflecting its total valuation assessment for the subject property of \$102,835. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$79,805.

The board of review submitted its "Board of Review Notes on Appeal" depicting a total assessed valuation of \$102,835, with an improvement assessment of \$86,835, or \$24.81 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted four comparable properties. Each of the comparable properties were improved with a 2-story dwelling of either frame, masonry, or frame and masonry construction. They ranged in living area square feet from 3,174 to 3,796 and in assessment from \$18.98 to \$31.99 per square foot of living area. In addition, the board of review included information in its grid analysis indicating its comparables sold in 2020 for prices ranging from \$1,112,500 to \$1,550,000, or from \$332.75 to \$424.49 per square foot of living area. Furthermore, in its Notes on Appeal, the board of review indicates the subject property sold recently for more than the proposed assessment. The board of review included print outs from realtor.com listing sale prices for the subject property and comparables.

In rebuttal, appellant states that the taxpayer disclosed in its initial filing the recent purchase of the subject property for \$1,234,000, or \$353 per square foot of living area. Appellant states its comparable #4 and the board of review's comparables #2 and #3, sold for prices ranging from \$333 to \$350 per square foot of living area. In addition, appellant states the board of review's comparables #1 and #4 sold for prices ranging from \$406 to \$424 per square foot of living area. Appellant reiterates that the subject property's valuation assessment should be reduced.

Conclusion of Law

Appellant 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 appellant *has not* met this burden of proof and a reduction in the subject's assessment *is not* warranted.

The Board finds the best evidence of assessment equity to be *appellant's comparables #2 and #3 and the board of review's comparables #3 and #4*. These comparables were most similar to subject property in living area square footage. The best comparables had improvement assessments that ranged from \$18.38 to \$31.99 per square foot of living area. The subject's improvement assessment of \$24.81 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, the Board finds appellant *did not* demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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

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 16, 2024



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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