



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

APPELLANT: Mohammad & Jesika Razzaque
DOCKET NO.: 20-40792.001-R-1
PARCEL NO.: 27-07-406-008-0000

The parties of record before the Property Tax Appeal Board are Mohammad & Jesika Razzaque, the appellants, by attorney William I. Sandrick, of Sandrick Law Firm, LLC in South Holland; 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: \$13,024
IMPR.: \$74,476
TOTAL: \$87,500

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 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 2-story dwelling of masonry exterior construction with 5,425 square feet of living area. The dwelling is approximately 19 years old. Features of the home include 3.1 bathrooms, a basement with a recreation room, central air conditioning, and four fireplaces.¹ The property has a 26,048 square foot site and is located in Orland Park, Orland Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal.² In support of this argument, the appellants submitted information on four comparable sales located within “10 houses away” and

¹ With regard to the subject’s garage, the appellants did not disclose (and the record is devoid of) any descriptive information as the evidence submitted by the board of review is for a property other than the subject.

² The appellants also marked “recent appraisal” as a basis of the appeal but did not attach an appraisal report.

within the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 27,486 to 33,976 square feet of land area and are improved with similar class 2-09 dwellings of masonry exterior construction. The dwellings range in size from 5,418 to 6,347 square feet of living area and range in age from 22 to 26 years old. Each comparable has a basement with a recreation room, central air conditioning, and two or four fireplaces.³ The comparables sold from April 2019 to August 2020 for prices ranging from \$535,000 to \$880,000 or from \$98.74 to \$148.56 per square foot of living area, including land. The appellants' submission also includes a copy of the Final Decision of the Cook County Board of Review disclosing the total assessment for the subject property of \$91,309. The subject's assessment reflects a market value of \$913,090 or \$168.31 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance. Based on this evidence, the appellants requested that the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" for a property that is different from the subject property. In addition, the board of review submitted information on three comparable sales. The comparables are improved with class 2-09 dwellings of masonry exterior construction ranging in size from 5,200 to 6,333 square feet of living area. The comparables have sites that range in size from 26,920 to 38,768 square feet of land area and are either 19 or 23 years old. Each comparable has a full basement with two each having a formal recreation room. Each comparable also has central air conditioning, two or three fireplaces, and a 3-car or a 4-car garage. The comparables sold from November 2017 to April 2019 for prices ranging from \$851,000 to \$1,360,000 or from \$163.65 to \$241.52 per square foot of living area, land included.

Conclusion of Law

The taxpayers contend that 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of seven comparable sales submitted by the parties in support of their respective positions. The Board gives less weight to board of review comparable sales #1 and #3 based on these sales occurring in 2017 and 2018 which is too remote in time and less likely to accurately reflect the subject's market value as of the January 1, 2020 assessment date at issue than the remaining comparables in the record. The Board also gives less weight to appellants' comparable #1 based on this comparable appearing to be an outlier given its significantly lower sale price than the remaining comparables in the record.

The Board finds the best evidence of market value to be appellant's comparables #2, #3, and #4, along with board of review comparable #2 which are most similar to the subject in design, age,

³ The appellants did not provide any descriptive information with regard to the garages of the comparable properties.

and overall features. However, each of these comparables are larger in dwelling size and lot size relative the subject, meaning that downward adjustments are needed to these comparables due to these superior features in order to make them more equivalent to the subject. These best comparables in the record sold from April 2019 to August 2020 for prices ranging from \$785,000 to \$1,110,000 or from \$123.68 to \$175.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$913,090 or \$168.31 per square foot of living area, including land, which is higher than all but one of the best comparables in the record. After considering downward adjustments to the best comparables for their larger dwelling and lot sizes relative to the subject, the Board finds that the subject's total assessment is excessive. This is especially evident by appellants' comparable sale #4 which is the most similar comparable in this record to the subject property in terms of overall characteristics, and presents with a recent sale price of \$875,000 or \$148.56 per square foot of living area, land included. Consequently, the Board finds that the appellants have demonstrated with preponderance of the evidence that the subject's assessment is excessive and, thus, a reduction in the subject's assessment is warranted.

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: June 18, 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

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