



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

APPELLANT: Abid Ashiqali
DOCKET NO.: 20-41930.001-R-1
PARCEL NO.: 04-23-102-040-0000

The parties of record before the Property Tax Appeal Board are Abid Ashiqali, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates Attorneys, PLLC in Des Plaines; 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: \$4,860
IMPR.: \$74,140
TOTAL: \$79,000

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 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 15-year-old two-story single-family dwelling of frame construction with 3,773 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a two-car garage. The property has a 4,050 square foot site located in Glenview, Northfield Township, Cook County. The property is a class 2-78 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 estimating the subject property had a market value of \$690,000 as of May 13, 2019. The appraisal was prepared by Larry Dvorkin, a certified general real estate appraiser. The appraisal developed the sales approach. Under the sales comparison approach to market value. The appraiser examined four sales comparable properties that sold either in 2018 or 2019. The appraisers adjusted the comparable properties for differences from the subject, such

as site size, quality of construction, condition, room count, dwelling size, basement finish, fireplace count, garage size, and other amenities, to calculate adjusted sale prices. Based on the foregoing, the appraisers opined a market value of \$690,000 as of May 13, 2019, for the subject property.

Also, in support of the overvaluation argument the appellant submitted evidence disclosing the subject property was purchased on June 13, 2019, for a price of \$633,225. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price. Appellant provided a closing statement and an MLS listing that indicated the sale of the subject for \$633,255 was a foreclosure. The appellant also reported that the subject was the subject of a foreclosure sale in Section IV of the submitted residential appeal form.

In a brief entitled "Summary of Relief Requested" appellant argues that the median level of assessment for the subject should be reduced from 10% to 8.33% based on a recent sales ratio study performed by the Illinois Department of Revenue for class 2 properties in Cook County¹. Based on this argument, the appellant requested a reduction in the subject's total assessment to \$57,477.

Furthermore, the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 2019- 35381.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$79,000 on the evidence submitted by the parties. The tax years 2019 and 2020 are within the same general assessment period and the appellant disclosed in section 1b of the submitted residential appeal form that the subject property is an owner-occupied residence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,187. The subject's assessment reflects a market value of \$821,870 or \$217.83 per square foot of living area, land included, when applying the 10% Cook County Real Property Assessment Classification Ordinance.

In support of the contention of the correct assessment the board of review provided three comparable properties two of which contained sales data.

Conclusion of Law

As a preliminary matter the Board addresses the appellants' contention of law argument. The Board accords no weight to the appellant's argument that the Illinois Department of Revenue's recent sales-ratio study median level of assessment of "8.33%" of recent sales prices should apply to the subject. The appellant did not provide sufficient supporting evidence including supplemental reports, material, or other evidence confirming their assertion that the median level of assessment was what they purported it to be. Scant argument alone, without supporting evidence, is insufficient to grant a reduction based on the level of assessment. Accordingly, the Board will apply the assessment level as established by the Cook County Real Property Assessment Classification Ordinance of 10% to any market value established by the Board.

¹ Appellant submitted an Illinois Department of Revenue document titled "2020 Cook County Tentative Multiplier Announced" as evidence in support of the reduction in the median level of assessment for the subject.

Additionally, the Board would have given little weight to the subject's sale on June 13, 2019. Based on the evidence provided by the appellant, the Board finds that the sale of the subject is a compulsory sale, in the form of a foreclosure, based on the parties' documentation. A "compulsory sale" is defined as:

(i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete. 35 ILCS 200/1 23.

Real property in Illinois must be assessed at its fair cash value, which can only be estimated absent any compulsion on either party. The Board finds that the \$633,225 sale price for the subject did not reflect its market value because it was a foreclosure sale.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2019 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code provides, in relevant part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. Additionally, "Standard of proof. 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 Board takes official notice that it rendered a decision lowering the subject's assessment for tax year 2019 (86 Ill.Admin.Code §1910.90(i)), and that tax year 2019 and the instant tax year of 2020 are in the same general assessment period for Northfield Township. The Board further finds that the subject is owner-occupied based on the appellant's response to Section 1b of the residential appeal form, which states that the subject is owner-occupied. The record contains no evidence indicating that the subject sold in an arm's-length transaction after the Board's decision for the 2019 tax year, or that the Board's decision for the 2019 tax year was reversed or modified upon review. For these reasons, the Board finds by a preponderance of the evidence, that the subject's assessment should be carried forward to the 2020 tax year, pursuant to section 16-185 of the Property Tax Code, to reflect the Board's decision for the 2019 tax year, plus the application of an equalization factor, if any.

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 15, 2025



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

Abid Ashiqali, by attorney:
Joanne Elliott
Elliott & Associates Attorneys, PLLC
1430 Lee Street
Des Plaines, IL 60018

COUNTY

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