



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

APPELLANT: Asim & Nighat Nisar
DOCKET NO.: 21-23152.001-R-1
PARCEL NO.: 01-18-101-008-0000

The parties of record before the Property Tax Appeal Board are Asim & Nighat Nisar, the appellant(s), by attorney Jennifer Truong, of Behrens & Truong LLC 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 **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: \$22,318
IMPR.: \$76,182
TOTAL: \$98,500

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 2021 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 with 6,497 square feet of living area of frame and masonry construction. The dwelling is 25 years old. Home features include central air conditioning, a fireplace, a full unfinished basement, and a two-car garage. The property has a 223,181-square-foot site located in Barrington Hills, Barrington Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation and equity. Appellant's argument is discussed below.

1. Overvaluation

In support of the overvaluation argument, the appellant submitted an appraisal that estimated the subject's market value as of January 1, 2019, of \$985,000. The appraiser utilized the sales comparison approach to value to estimate the subject's market value. Under this approach, the appraiser analyzed three sales. After making adjustments for pertinent factors, the appraiser estimated a value under the sales comparison approach of \$985,000.

2. Equity Evidence

In support of this argument, the appellant submitted thirteen equity comparables. These properties are described as two-story frame and masonry, single-family dwellings. They range: in age from 30 to 79 years; in size from 5,619 to 6,104 square feet of building area; and in improvement assessment from \$6.92 to \$10.69 per square foot of building area. The appellant is requesting a TAV of \$92,161.

The board of review submitted its "Board of Review Notes on Appeal." The subject's total assessment is \$106,779 which reflects a market value of \$1,067,790 using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted four equity comparables. The board of review also lists the sale of the two comparable properties that sold for \$1 and \$1,485,000 in June of 2021 and September of 2021.

Conclusion of Law

1. Overvaluation

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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

2. Equity Evidence

Based on this record, the Board finds the appellant has proven, by a preponderance of the evidence, that the subject is overvalued, and that a reduction in the subject's assessment is justified. The Board finds that the subject is now fairly, and equitably assessed. See Central Nursing Realty, LLC v. Illinois Property Tax Appeal Board, 2020 IL App (1st) 180994, 34-36. The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The Board finds the subject property had a market value of \$985,000 as of the assessment date at issue. Market value has been determined and the subject property is equitably assessed. An equity argument is not

applicable since market value has been determined. Since market value has been established the Cook County Real Property Assessment Classification Ordinance for class 2 property of 10% shall apply. (86 Ill.Admin.Code §1910.50(c)(2)).

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: _____

November 19, 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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