



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

APPELLANT: Naser Khan  
DOCKET NO.: 21-23214.001-R-1  
PARCEL NO.: 01-34-106-010-0000

The parties of record before the Property Tax Appeal Board are Naser Khan, 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 **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:** \$18,204  
**IMPR.:** \$103,071  
**TOTAL:** \$121,275

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 60,679 square foot parcel of land improved with a 15-year-old, masonry, single-family dwelling. Features of the home include four and three-half baths, four fireplaces, and a three-car garage. The property is located in South Barrington, Barrington Township, Cook County and is classified as a class 2 property under the Cook County Real Property Classification Ordinance.

The appellant contends overvaluation and inequity as the bases of the appeal. In support of the market value argument, the appellant submitted copies of the settlement statement, warranty deed, and multiple listing service (MLS) advertisement which disclosed the subject was purchased on March 29, 2021 for \$1,212,750. The petition discloses that the transfer was not between related parties, that the property was sold at auction, was advertised on the multiple

listing service, and that the property was sold due to a foreclosure but not for a contract for deed. The MLS advertisement discloses the subject sold above the listing price.

The appellant also submitted an appraisal which estimated the subject's market value as of February 22, 2021, of \$1,155,000. The appraiser utilized the sales comparison approach to value to estimate the subject's market value and inspected the subject on March 1, 2021. The appraiser lists the subject as containing 7,972 square feet of building area. The petition discloses that the subject is an owner-occupied residence. The appellant also submitted four equity comparables and a brief that argued the county has incorrectly listed the subject's improvement size.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the assessment of \$182,506 which reflects a market value of \$1,825,060 using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of the current assessment, the board of review submitted data on three comparables. These comparables were described as two-story, masonry, single-family dwellings. The range in age from 13 to 22 years and in size from 8,053 to 9,685 square feet of building area. Two comparables sold in July and September 2019 for prices ranging from \$182.24 to \$189.37 per square foot of building area. The board of review also listed the sale of the subject in April 2021 for \$1,212,750. The board of review listed the size of the subject as containing 11,932 square feet of building area.

In rebuttal, the appellant submitted a letter asserting that the county corrected the subject's size in its 2022 appeal to the assessor and reduced the assessment based on this error.

### **Conclusion of Law**

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).

As to the subject's size, the Board finds the appellant has submitted sufficient evidence to show that the county incorrectly listed the subject's size and finds the subject contains 7,972 square feet of building area.

The Board finds the best evidence of market value to be the purchase of the subject property in March 2019 for a price of \$1,212,750. The appellant submitted evidence of the sale of the subject and that it was advertised on the open market. The board of review did not submit any evidence to show the sale was not at arm's-length. Based on this record the Board finds the subject property had a market value of \$1,212,750 as of the lien date. Since market value has been determined, the level of assessment of 10% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance shall apply and 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

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: September 16, 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

Naser Khan, by attorney:  
Adam E. Bossov  
Law Offices of Adam E. Bossov, P.C.  
1074 W. Taylor Street  
Suite 407  
Chicago, IL 60607

COUNTY

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