



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

APPELLANT: Agha H. Ali/Nazneen Agha Estates  
DOCKET NO.: 21-26888.001-R-1  
PARCEL NO.: 29-03-430-022-0000

The parties of record before the Property Tax Appeal Board are Agha H. Ali/Nazneen Agha Estates, the appellant, by Jessica Hill-Magiera, attorney-at-law in Lake Zurich, 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:** \$3,251  
**IMPR.:** \$3,479  
**TOTAL:** \$6,730

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 multi-family building of masonry construction containing 3,680 square feet of building area. The building was constructed in 1966 and is approximately 55 years old. Features of the building include a slab foundation and four bathrooms. The property has an 8,670 square foot site located in Dolton, Thornton Township, Cook County. The subject is classified as a class 2-11 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 partially completed Section IV – Recent Sale Data of the appeal reciting a sale price of \$67,350 and sale date of July 27, 2020. The appellant identified the seller as “OOR” and did not disclose the seller’s actual name but indicated the parties were not related. The appellant further indicated the property was sold through a realtor and had been advertised for sale in the multiple

listing service (MLS). The appellant also submitted a copy of the settlement statement dated July 24, 2020, and disclosing a sales price of \$67,300. The seller was identified as the Secretary of Housing and Urban Development. As further documentation of the sale the appellant submitted a copy of the MLS of the property disclosing the property was listed on April 23, 2020, a contract was entered on June 18, 2020, and the closing occurred on July 27, 2020, for a price of \$67,350. The listing further indicated the property was on the market for 57 days and the transaction was a "short sale." Additionally, the appellant submitted a copy of a PTAX-203 Illinois Real Estate Transfer Declaration associated with the subject property indicating a purchase price of \$67,300, disclosing the property was advertised for sale, and indicating the seller was the Secretary of Housing and Urban Development, a government agency. The transfer declaration was not signed, and the document had no recording information.

Alternatively, the appellant provided information on three comparable sales improved with two-story multi-family buildings of masonry exterior construction that contain either 3,651 or 3,680 square feet of building area. The buildings were built from 1962 to 1966. Each property has 3 or 4 bathrooms, and none have a basement. The comparables have sites ranging in size from 5,967 to 11,400 square feet of land. The comparables are located from .07 to .98 of a mile from the subject and one comparable has the same assessment neighborhood code as the subject property. The comparables sold from May 2020 to April 2021 for prices ranging from \$55,000 to \$136,750 or from \$15.06 to \$37.16 per square foot of building area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,161. The subject's assessment reflects a market value of \$171,610 or \$46.63 per square foot of building area, land included, when using the level of assessments 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 information on four comparable sales composed of class 2-11 properties improved with two-story buildings of frame or masonry exterior construction that range in size from 2,212 to 3,758 square feet of building area. The buildings range in age from 44 to 122 years old. Three comparables have full basements with two having finished area and one comparable has a slab foundation. Each comparable has two or three bathrooms, one comparable has central air conditioning and two comparables each have a 2-car garage. These properties have sites ranging in size from 5,250 to 9,000 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located approximately ¼ of a mile from the subject. The sales occurred from January 2021 to December 2021 for prices of either \$125,000 or \$135,000 or from \$35.92 to \$61.03 per square foot of building area, including land. The board of review indicated the comparables had an average price of \$51.16 per square foot of building area and when applying the average price to the subject's building size would result in a value of \$188,296 and a total assessment of \$18,829.

In rebuttal the appellant's counsel asserted board of review sales #1, #2 and #4 were not comparable due to differences from the subject in age, smaller size, basement foundation,

basement finish and/or garage amenity. The appellant's counsel asserted that board of review sale #3 was not comparable due to the property's full finished basement.

### **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). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in July 2020 for a price of \$67,300 or \$18.29 per square foot of building area, land included, as reflected on the settlement statement. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 57 days. In further support of the transaction the appellant submitted a copy of the settlement statement that disclosed the payment of a realtor commission. The board of review did not present any evidence challenging the arm's length nature of the transaction. The Board finds the purchase price of \$67,300 is below the market value reflected by the subject's assessment of \$171,610.

The appellant's evidence included three sales that are similar to the subject in size and features that sold from May 2020 to April 2021 for prices ranging from \$55,000 to \$136,750 or from \$15.06 to \$37.16 per square foot of building area including land. The subject's purchase price of \$67,300 or \$18.29 per square foot of building area, land included, falls within this range which is supportive of the conclusion the purchase price is indicative of fair cash value. Furthermore, the subject's total assessment reflects a market value of \$171,610 or \$46.63 per square foot of building area, land included, is above the range of the appellant's sales and further demonstrates the subject is overvalued.

The Board gives less weight to the sales presented by the board of review due to differences from the subject property in age, size, and/or basement amenity.

Based on this record the Board finds a reduction in the subject's assessment is appropriate.

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 17, 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

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